Oregon Department of Revenue

2025–2027

Legislatively Adopted Budget

Oregon Department of Revenue
2025-2027 Legislatively Adopted Budget

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CERTIFICATION

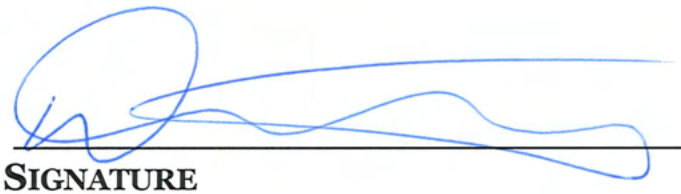
I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Department of Revenue

AGENCY NAME

955 Center St.NE, Salem, OR 97301

AGENCY ADDRESS



SIGNATURE

Director

TITLE

Notice: Requests of agencies headed by a board or commission must be approved by official action of those bodies and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.

___Agency Request

___Governor's Budget

_X__ Legislatively Adopted

15000 - Department of Revenue

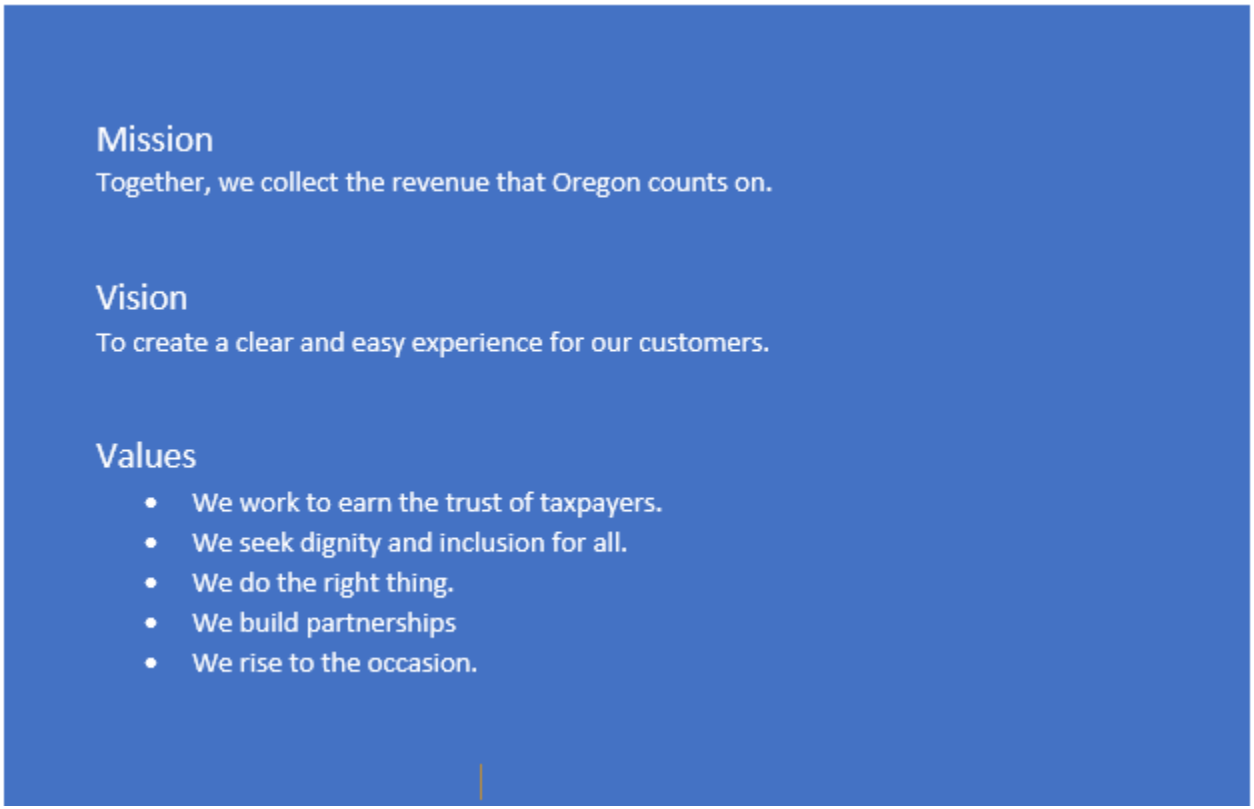
Agency Contact: Marjorie Taylor
Date Submitted: 10/27/2025
CFO Analyst: Russ Casler

Session/ Eboard	Month (Eboard only)	Year	Bill Number	Short Description of Action Taken
2024 Session		2024	HB 4002	HB 4002 makes changes to laws put in place by voters with Measure 110 (2020) related to possession of controlled substances.
2024 Session		2024	HB 4010	HB 4010 makes various policy and technical changes to healthcare provisions
2024 Session		2024	HB 4034	Updates connection to federal tax law
2024 Session		2024	HB 4056	HB 4056 requires the department to convene a workgroup of interested stakeholders to develop recommendations for legislation about the processes counties would use to: determine amounts of surplus proceeds resulting from tax foreclosures, notify parties concerning the surpluses, determine rights to proceeds, and hold surpluses in interest-bearing accounts until ready to distribute the proceeds.
2024 Session		2024	HB 4111	HB 4111 extends the existing exemption for personal property (mobile) farm machinery and equipment and it allows farm machinery being held for farm use to qualify for exemption.
2024 Session		2024	SB 1517	SB 1517 allows the Urban Flood Safety and Water Quality District in the Portland area to impose an assessment on lands within the managed floodplain for costs of operating and maintaining district works and imposing a fee on cities and counties for the cost of operating the district.
2024 Session		2024	SB 1520	SB 1520 allows a personal income tax subtraction against income due to a settlement or judgment of a civil action arising from wildfires.
2024 Session		2024	SB 1526	SB 1526 makes various changes to property tax, business and personal income taxes, and the corporate activities tax.
2024 Session		2024	SB 1527	SB 1527 modifies provisions for first-time home buyer savings accounts by eliminating the requirements for financial institutions to provide an annual certificate and account information to account holders.

Session/ Eboard	Month (Eboard only)	Year	Bill Number	Short Description of Action Taken
2024 Session		2024	SB 1537	SB 1537 includes changes to housing development policies and adds a new property tax exemption for new housing that received development grants from a revolving loan program.
2024 Session		2024	SB 1545	SB 1545 allows counties to adopt an optional special assessment program to limit rebuilt home values and thereby reduce property taxes for homeowners that rebuilt after their home was destroyed in the 2020 wildfires.
2024 Session		2024	SB 1595	SB 1595 increases protections for debtors against garnishment action and unlawful debt collection practices.
2024 Session		2024	SB5701	SB 5701 is a comprehensive budget bill that addresses many agency requests or fiscal impacts of legislative proposals. Several sections impact the department, and the measure includes several budget and position requests to address previously approved legislation or growing program workload. First, new positions were added to establish a fraud unit to monitor new claims for the Oregon Kids Credit. Second, new positions were granted to address the growing workload associated with issuing certificates of tax compliance. Third, are positions to support the operations and maintenance of the Electronic Valuation Information System (ELVIS). The measure also authorizes positions for programs that were approved or modified during the 2023 session including the Pass-Through Entity Elective tax and support for the 9-8-8 Crisis System Program.

Department of Revenue

The Oregon Department of Revenue (DOR) administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. The department started as the Oregon Tax Commission in 1909 and is headquartered in Salem, with five regional offices in Bend, Eugene, Gresham, Medford, and Portland. The department also has a call center in Fossil. The department provides services for the general public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies. DOR on track to collect in excess of $45-billion in taxes and fees during the 2023-25 biennium.



The department is committed to collecting the revenue that Oregon counts on, whether it's through tax programs the department administers, supporting partners' revenue collection efforts, or collecting on debts owed to the state of Oregon. The department's mission, vision, and values define its purpose and guide its work.

Statutory authority
ORS 305.015 provides that, "It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state, except as specifically otherwise provided in such laws."

The department administers 63 revenue streams that support collecting revenue for Oregon. This includes 38 tax programs, 11 fee programs, and 14 other programs. The "other" programs constitute audit or collection activities, or the administration of "unreceipted" revenue programs, which divert funds from a tax or fee program to another government initiative. The level of department involvement also varies from program to program. Some programs are fully administered by the department, such as collection, enforcement, and distribution activities, whereas other programs require less involvement, such as providing a pass-through function, or operating small fee collection.

Taxes
Amusement Device Tax (ORS 320.011-013)
Bicycle Excise Tax (ORS 320.415)
Cigarette Tax (ORS 323.030-031)
Coordinated Crisis Services Tax (988) (ORS 403.200)
Corporate Activity Tax (ORS 317A.116)
Corporation Excise Tax (ORS 317.070)
Corporation Income Tax (ORS 317.061)
Emergency Communications Tax (E-911) (ORS 403.200)
Estate Transfer Tax (ORS 118.010)
Fiduciary Income Tax (ORS 316.267)
Forest Products Harvest Tax (ORS 321.005)
Heavy Equipment Rental Tax (ORS 307.872)
Lane Transit District Payroll Tax (ORS 267.385, 305.620)
Lane Transit District Self-Employment Tax (ORS 267.385, 305.620)
Local Marijuana Retail Tax (ORS 475B.705, 305.620)
Local Transient Lodging Tax (ORS 320.345-365)
Mutual & Coop. Electric Distribution Tax (ORS 308.805-820)
Oil and Gas Production Tax (ORS 324.070)
Paid Leave Oregon
Partnership Privilege Tax (ORS 314.725)
Pass-Through Entity Elective Tax (Ore. Laws 2021, c. 589)
Personal Income Tax (ORS 316.582)
Personal Income Tax Withholding (ORS 316.167)
Private Rail Car Tax (ORS 308.640)
Property Tax- Central Assessment & Industrial Valuation (ORS 308)
Psilocybin Tax (ORS 475A.662)
Small Tract Severance Tax – Eastern (ORS 321.703)
Small Tract Severance Tax – Western (ORS 321.703)
State Marijuana Retail Tax (ORS 475B.705)
State Transient Lodging Tax (ORS 320.305)
Statewide Transit Tax (ORS 320.550)
Tobacco Products Tax (ORS 323.505)
TriMet Transit District Payroll Tax (ORS 267.385, 305.620)
TriMet Transit District Self-Employment Tax (ORS 267.385, 305.620)
Unemployment Insurance Tax (ORS 657)
Vehicle Privilege Tax (ORS 320.405)
Vehicle Use Tax (ORS 320.410)
Workers Compensation (ORS 656)

Fees

Assessment and Taxation Map Maintenance (ORS 306.125)
County Assessment Function Funding Assistance Program (ORS 205.323, 311.508, 294.187)
Criminal Fines and Assessments (ORS 153.633-655)
Hazardous Substance Possession Fee (ORS 453.400)
Kratom Processor Registration Fee (ORS 475.404)
Loaded Tank Railroad Car Fee (ORS 468B.435)
Oregon Food Processors Fee (ORS 307.547)
Oregon Housing (ORS 205.323, 294.175)
ORMap (ORS 306.132)
Petroleum Load Fee (ORS 465.104)
Tobacco Licensing Program (ORS 431A.198)

Other

Charitable Checkoff (ORS 305.690)
Collection of Other Governments' Accounts (ORS 293.250)
Greenlight Oregon Labor Rebate Fund (ORS 316.220)
Industrial Site Readiness (ORS 285B.627)
Kicker Refund Donation (ORS 305.792)
Long Term Enterprise (ORS 317.131, 129)
Multi State Tax Commission (ORS 305.685)
Nonprofit Homes (ORS 307.370)
Oregon Production Investment Fund (ORS 315.514, 284.367)
Political Contributions (ORS 305.754)
Senior and Disabled Citizen Property Tax Deferral (ORS 311)
Small Tract Forestland Program (ORS 321)
Strategic Investment Program (ORS 285C.612)
Strategic Investment Program Gainshare (ORS 285C.635)

Agency Strategic Plan

Oregon Counts on Us, the Department of Revenue's six-year strategic plan, is rooted in its adopted mission, vision, values, strategic priorities, and the goals identified to help advance the priorities. The plan prioritizes racial equity, customers, employees, and data. The plan was adopted in early 2022 and updated in 2023. The plan outlines the agency's priorities, goals, and specific action items.

Racial Equity: Adapt our culture, modify our practices, and adjust our infrastructure to ensure dignity and inclusion for all.

- Goal 1. Implement and monitor Racial Equity Plan.
- Goal 2. Analyze and train on Racial Equity Impact Statements.

Our Customers: Make it simpler for customers to work with us.

- Goal 3. Upgrade to modern contact systems.
- Goal 4. Improve access and reduce barriers for online filing and payments.
- Goal 5. Improve the quality of correspondence.
- Goal 6. Accept all payments for all programs regardless of a customer's access point.

Our Employees: Train and prepare our workforce for the future.

Goal 7. Support employee growth.

Goal 8. Create opportunities for cross-functional communication.

Our Data: Enhance data access and use.

Goal 9. Improve data literacy.

Goal 10. Improve data governance.

Core operations metrics

The department tracks the following agency-wide metrics quarterly.

1. Number of returns filed
2. Percentage of tax returns filed timely
3. Percentage of dollars received voluntarily
4. Percentage of non-refund returns processed within 30 days
5. Percentage of refunds issued within 30 days of receipt of return
6. Number of refunds corrected
7. Systems uptime
8. Customer satisfaction
9. Average call wait time
10. Call abandonment rate
11. Returns under review for fraud
12. Fraud returns stopped
13. Fraud dollars stopped
14. Revenue transfers timely
15. Revenue transfers accurate
16. Revenue received per dollar spent
17. Employees engagement
18. Employee diversity reflects Oregon's diversity
19. Average time to fill vacancies

Criteria for 2025–2027 budget development

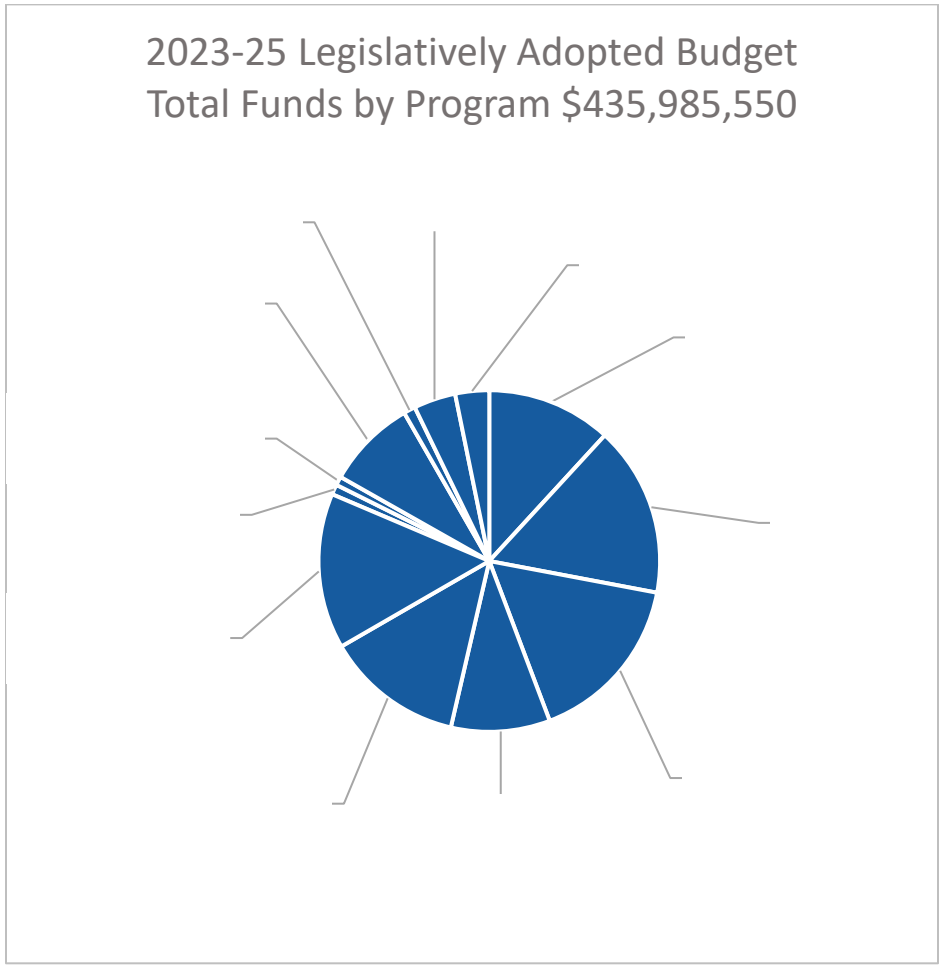
The Oregon budget development process for the 2025–27 biennium changed this year. The instructions issued by the Governor's Office and the Department of Administrative Services, Chief Financial Office (DAS CFO) instructed all State Agencies to work more collaboratively with both the Governor's Office and DAS. Each State Agency met numerous times with their Governor's Office policy advisor and their DAS CFO budget analyst to review, discuss, and ultimately get approval on all Policy Packages. This more integrated process allows the Governor's Office to be a significant contributor to each agency's budget request from the beginning of the budget development cycle.

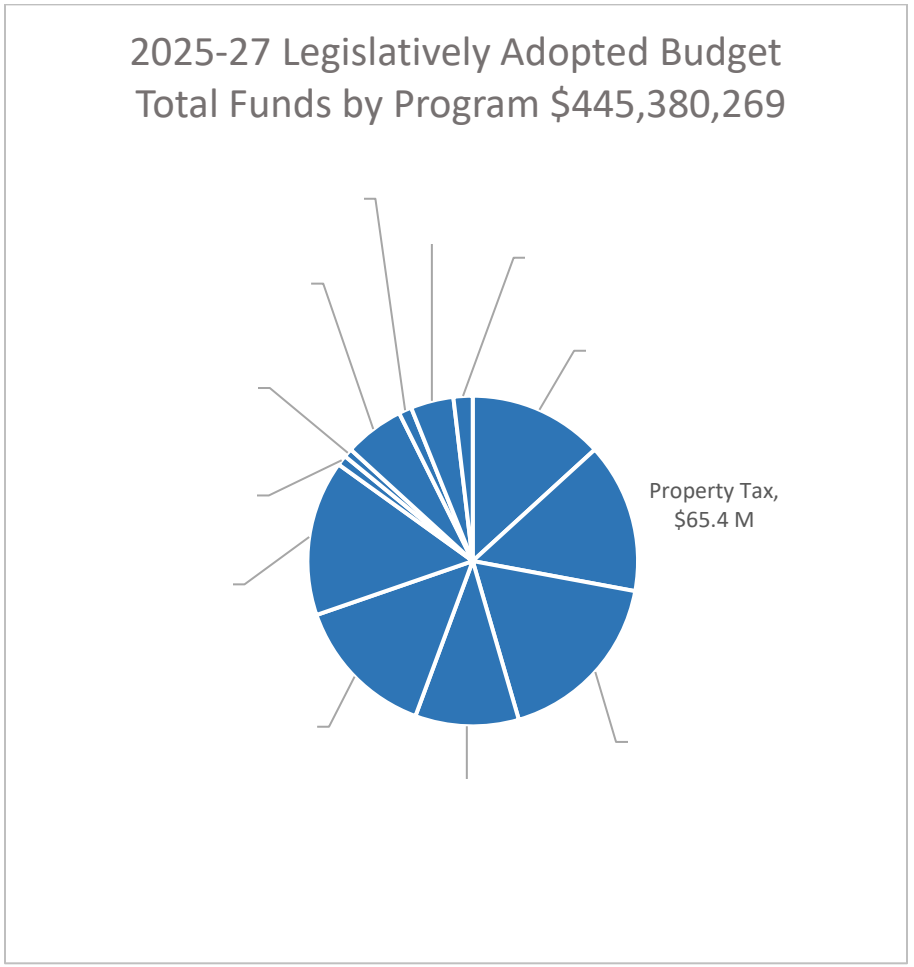
Governor Kotek has been mission-focused on increasing housing production and serving the needs of unsheltered or housing-insecure Oregonians, improving education outcomes for our youngest learners, and increasing access to behavioral health services. Additionally, her overarching goals include advancing racial justice and equity and improving the customer service Oregonians receive from their state government. To achieve these fundamental goals, her office has asked that executive branch agencies also focus on these core priorities, implementing existing programs, and coordinating closely with the Governor's Office to align our efforts during the upcoming legislative session.

To ensure there is a shared focus on ways government can best support low-income Oregonians and working families through more efficient program delivery, her office requests that agency budget and legislative requests continue to focus on improving core agency functions and deliverables (for example, information technology (IT), administration, etc.) to enhance customer service and outcomes.

DOR has worked closely with the Governor's Office and DAS CFO to ensure that its budget, including Policy Packages, advance customer service and improve core agency functions and deliverables.

Budget Summary Graphics





Fund Distribution and Comparison

DOR's Legislatively Adopted Budget requests $24.1 million more General Fund and $14.7 million less Other Funds for the 2025–27 biennium compared to the 2023–25 Legislatively Approved Budget.

Department of Revenue					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 248,901,204	$ 187,084,346	$ 435,985,550	1,166	1,088.75
2025-27 CSL	$ 274,479,712	$ 163,096,442	$ 437,576,154	1,150	1,088.78
2025-27 LAB	$ 272,987,879	$ 172,392,390	$ 445,380,269	1,149	1,094.45
Difference (LAB-LAB)	$ 24,086,675	$ (14,691,956)	$ 9,394,719	(17)	5.70
Pct Change	9.7%	-7.9%	2.2%	-1.5%	0.5%

This chart shows the difference between the 2025–27 Current Service Level (CSL) and the 2025–27 Legislatively Adopted Budget (LAB).

Department of Revenue					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2025-27 CSL	$ 274,479,712	$ 163,096,442	$ 437,576,154	1,150	1,088.78
2025-27 LAB	$ 272,987,879	$ 172,392,390	$ 445,380,269	1,149	1,094.45
Difference (LAB-CSL)	$ (1,491,833)	$ 9,295,948	$ 7,804,115	(1)	5.67
Pct Change	-0.5%	5.7%	1.8%	-0.1%	0.5%

Strategic Funding Investments
The following investments are included in the Legislatively Adopted Budget through Policy Option Packages (POP):

Number	POP Title	General Fund	Other Funds	Total Funds	POS	FTE
101	ELVIS Support	$ 496,650	$ 148,350	$ 645,000	-	-
102	Property Tax Division Shortfall	$ 1,727,032	$ 19,404	$ 1,746,436	-	5.08
106	Paid Leave Oregon, Centralized Collections	$ -	$ 1,903,364	$ 1,903,364	11	9.68
	Totals	$ 2,223,682	$ 2,071,118	$ 4,294,800	11	14.76

Descriptions of each POP are included in the appropriate department division narratives.

The agency is organized into nine budget divisions operating as six operational divisions. These divisions are described in more detail under their individual narratives.

Administration directs the activities of the other divisions and coordinates financial, legislative, rulemaking, communications, human resources, safety and security, research, taxpayer advocacy, internal controls, and internal audit activities.

Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 38,418,629	$ 13,155,713	$ 51,574,342	85	83.39
2025-27 CSL	$ 44,415,582	$ 16,636,754	$ 61,052,336	88	87.76
2025-27 ARB	$ 44,790,032	$ 16,762,305	$ 61,552,337	88	87.76
2025-27 GB	$ 41,741,173	$ 15,846,015	$ 57,587,188	88	87.76
2025-27 LAB	$ 42,834,932	$ 16,057,586	$ 58,892,518	88	87.76
Difference (CSL-LAB)	$ (1,580,650)	$ (579,168)	$ (2,159,818)	-	-
% change	-3.6%	-3.5%	-3.5%	0.0%	0.0%

The **Information Technology Services Division** provides project and portfolio management, technology and support services including maintenance and support of the agency's core systems and return and payment remittance processing.

Information Technology					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 49,165,547	$ 15,057,801	$ 64,223,348	248	199.84
2025-27 CSL	$ 51,923,470	$ 15,481,630	$ 67,405,100	229	194.81
2025-27 ARB	$ 53,887,831	$ 16,068,388	$ 69,956,219	234	199.69
2025-27 GB	$ 52,962,637	$ 15,851,768	$ 68,814,405	233	198.01
2025-27 LAB	$ 52,290,549	$ 15,525,418	$ 67,815,967	229	194.69
Difference (CSL-LAB)	$ 367,079	$ 43,788	$ 410,867	-	(0.12)
% change	0.7%	0.3%	0.6%	0.0%	-0.1%

The **Personal Tax and Compliance Division** directs and manages the state's Personal Income Tax and Partnership Minimum Tax programs, including tax program administration, collection, audit, and filing enforcement functions. The division also administers the Charitable Checkoff Commission and fund transfers to its specific donation recipients.

Personal Tax and Compliance					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 69,317,300	$ 1,625,817	$ 70,943,117	294	271.71
2025-27 CSL	$ 77,901,662	$ 1,927,133	$ 79,828,795	296	278.47
2025-27 ARB	$ 77,901,662	$ 1,927,133	$ 79,828,795	296	278.47
2025-27 GB	$ 76,054,521	$ 2,911,190	$ 78,965,711	295	278.22
2025-27 LAB	$ 76,402,324	$ 1,897,351	$ 78,299,675	287	272.75
Difference (CSL-LAB)	$ (1,499,338)	$ (29,782)	$ (1,529,120)	(9)	(5.72)
% change	-1.9%	-1.5%	-1.9%	-3.0%	-2.1%

DOR BUDGET NARRATIVE

The **Business Division** performs, audit, filing enforcement, and tax program administration functions for the Amusement Device Tax, Bicycle Excise Tax, Cigarette Tax, Coordinated Crisis Services Tax (988), Corporate Activity Tax, Corporation Excise Tax, Corporation Income Tax, Emergency Communications Tax (E-911), Estate Transfer Tax, Fiduciary Income Tax, Greenlight Oregon Labor Rebate Fund, Hazardous Substance Possession Fee, Heavy Equipment Rental Tax, Loaded Tank Railroad Car Fee, Local Marijuana Retail Tax, Local Transient Lodging Tax, Petroleum Load Fee, State Transient Lodging Tax, Statewide Transit Tax, Tobacco Products Tax, TriMet and Lane County Transit Districts Payroll Tax, TriMet and Lane County Transit Districts Self-Employment Tax, Unemployment Insurance Tax, Vehicle Privilege Tax, Vehicle Use Tax, and the Income Tax Withholding Program.

Business					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 24,571,914	$ 16,302,712	$ 40,874,626	141	138.88
2025-27 CSL	$ 27,192,306	$ 17,839,644	$ 45,031,950	141	140.00
2025-27 ARB	$ 28,063,812	$ 20,114,140	$ 48,177,952	159	155.33
2025-27 GB	$ 25,374,686	$ 18,759,777	$ 44,134,463	141	140.00
2025-27 LAB	$ 27,087,679	$ 18,067,093	$ 45,154,772	141	139.75
Difference (CSL-LAB)	$ (104,627)	$ 227,449	$ 122,822	-	(0.25)
% change	-0.4%	1.3%	0.3%	0.0%	-0.2%

The **Property Tax Division** administers the statewide property tax system through partnerships with Oregon's 36 counties and directly administers the following tax programs: County Assessment Function Funding Assistance, Forest Products Harvest Tax, Mutual and Cooperative Electric Distribution Systems Tax, Oil and Gas Production Tax, Private Railcar Tax, Property Tax including Industrial Valuation and Central Assessment, Small Tract Forestland Program, Strategic Investment Program, Strategic Investment Program Gainshare, as well as Senior and Disabled Citizen Property Tax Deferral the Nonprofit Housing for the Elderly grant program that are maintained in their own budget structures.

Property Tax					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 22,584,513	$ 47,796,858	$ 70,381,371	80	79.25
2025-27 CSL	$ 24,226,185	$ 39,385,997	$ 63,612,182	79	73.92
2025-27 ARB	$ 25,617,566	$ 39,007,442	$ 64,625,008	79	79.00
2025-27 GB	$ 24,975,850	$ 38,998,081	$ 63,973,931	79	79.00
2025-27 LAB	$ 26,068,383	$ 39,381,592	$ 65,449,975	78	78.00
Difference (CSL-LAB)	$ 1,842,198	$ (4,405)	$ 1,837,793	(1)	4.08
% change	7.6%	0.0%	2.9%	-1.3%	5.5%

Senior and Disabled Citizens Property Tax Deferral					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ -	$ 37,117,026	$ 37,117,026	8	7.75
2025-27 CSL	$ -	$ 26,123,197	$ 26,123,197	9	7.34
2025-27 ARB	$ -	$ 24,661,197	$ 24,661,197	9	7.34
2025-27 GB	$ -	$ 24,644,865	$ 24,644,865	9	7.34
2025-27 LAB	$ -	$ 26,144,949	$ 26,144,949	9	7.34
Difference (CSL-LAB)	$ -	$ 21,752	$ 21,752	-	-
% change	0.0%	0.1%	0.1%	0.0%	0.0%

Nonprofit Housing for Elderly Persons					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 3,639,677	$ -	$ 3,639,677	-	-
2025-27 CSL	$ 3,792,543	$ -	$ 3,792,543	-	-
2025-27 ARB	$ 3,792,543	$ -	$ 3,792,543	-	-
2025-27 GB	$ 3,413,289	$ -	$ 3,413,289	-	-
2025-27 LAB	$ 3,792,543	$ -	$ 3,792,543	-	-
Difference (CSL-LAB)	$ -	$ -	$ -	-	-
% change	0.0%	0.0%	0.0%	0.0%	0.0%

The **Collection Division** has program responsibility for the collection of delinquent debt owed to Oregon.

Collection					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 36,744,225	$ 20,129,445	$ 56,873,670	250	247.93
2025-27 CSL	$ 39,794,946	$ 21,414,514	$ 61,209,460	248	247.25
2025-27 ARB	$ 39,294,946	$ 23,416,662	$ 62,711,608	260	257.43
2025-27 GB	$ 37,542,091	$ 23,723,680	$ 61,265,771	259	256.93
2025-27 LAB	$ 39,451,656	$ 23,220,086	$ 62,671,742	257	254.93
Difference (CSL-LAB)	$ (343,290)	$ 1,805,572	$ 1,462,282	9	7.68
% change	-0.9%	8.4%	2.4%	3.6%	3.1%

The **Corporate Division** was established by the 2019 Legislature to administer the new Corporate Activity Tax.

Corporate					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ -	$ 17,319,598	$ 17,319,598	50	50.00
2025-27 CSL	$ -	$ 18,926,697	$ 18,926,697	50	49.23
2025-27 ARB	$ -	$ 18,926,697	$ 18,926,697	50	49.23
2025-27 GB	$ -	$ 18,452,795	$ 18,452,795	50	49.23
2025-27 LAB	$ -	$ 18,699,655	$ 18,699,655	50	49.23
Difference (CSL-LAB)	$ -	$ (227,042)	$ (227,042)	-	-
% change	0.0%	-1.2%	-1.2%	0.0%	0.0%

The **Marijuana Program** administers the Local Marijuana Retail Tax and the Marijuana Retail Tax.

Marijuana					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ -	$ 4,201,266	$ 4,201,266	10	10.00
2025-27 CSL	$ -	$ 4,510,876	$ 4,510,876	10	10.00
2025-27 ARB	$ -	$ 4,510,876	$ 4,510,876	10	10.00
2025-27 GB	$ -	$ 4,423,164	$ 4,423,164	10	10.00
2025-27 LAB	$ -	$ 4,458,230	$ 4,458,230	10	10.00
Difference (CSL-LAB)	$ -	$ (52,646)	$ (52,646)	-	-
% change	0.0%	-1.2%	-1.2%	0.0%	0.0%

State-Owned Buildings and Infrastructure

The department relies on DAS for building and infrastructure needs.

Agency Information Technology (IT) Strategic Plan

The department developed its five-year strategic plan and submitted it to the DAS Enterprise Information Systems (EIS) in 2023 (2023–27).

IT Strategic Plan Mission: We deliver the systems and services to collect the revenue that Oregon counts on.

IT Strategic Vision: To transform the customer experience through innovative systems and services.

IT Values:

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We strive to be transparent.
- We rise to the occasion.

IT Strategic Plan Focus Areas and Goals:
Innovation: Support the agency's strategic projects by developing innovative systems and services to move the agency forward in its goal to provide a clear and easy experience for customers.

Goal 1. Support the Customer Service Center of Excellence.
Goal 2. Improve GenTax correspondence.
Goal 3. One payment.
Goal 4. Implement electronic filing of personal income tax returns on Revenue Online.
Goal 5. Expand data management capabilities.
Goal 6. Explore emerging technology for use at the agency to transform delivery of its mission.

Empower the Agency: Create training roadmaps for specific technology products to increase the technology skills of agency employees.

Goal 7. Build technology knowledge acquisition roadmaps.
Goal 8. Provide additional training opportunities for GenTax and other technology products.
Goal 9. Develop self-service capabilities in the IT service management tool to enable employees to view and manage their service desk requests.
Goal 10. Develop self-service capability for managers to view and manage the IT equipment of their teams.

IT Service Delivery: Mature IT services in all areas to optimize delivery.

Goal 11. Focus on foundations.
Goal 12. Complete process documentation for IT operations.
Goal 13. Complete modernization effort.
Goal 14. Improve cybersecurity footprint.

Invest in IT Staff: Create and maintain a culture that attracts IT talent.

- Goal 15. Streamline IT onboarding.
- Goal 16. Identify IT capacity limitations.
- Goal 17. Succession management.
- Goal 18. Create opportunities for IT staff to grow and develop.

IT Project Prioritization Matrix

The department's project prioritization matrix currently on file with the Enterprise IT Governance Committee is in the special reports section of this document. Currently, projects are prioritized, on a scale of zero to four, according to strategic goal alignment (weighted 40 percent), technical architecture (weighted 10 percent), direct payment (weighted 20 percent), and risk reduction (weighted 30 percent). Identified projects are submitted to Revenue's Governance Committee by the affected program area. The Governance Committee meets once a month and consists of a voting member from each of DOR's divisions. The voting members rank each project according to the above four criteria. The project's accumulative score mixed with the weight of the metric prioritize the department's projects. The project portfolio is managed by the department's project management office (PMO) in the Information Technology Services Division. The PMO has updated project templates and provides regular project status reports to stakeholders. Cloud solutions are preferred, and the department works closely with EIS to implement these systems.

OREGON COUNTS ON US

ADOPTED STRATEGIC PLAN | 2022-2027

Oregon Department of Revenue

Updated January 2024



Contact us for ADA accommodations or assistance in other languages.

www.oregon.gov/dor

503-378-4988 or 800-356-4222

questions.dor@oregon.gov

Comuníquese con nosotros para solicitar adaptaciones de la ADA (Ley sobre Estadounidenses con Discapacidades) o asistencia en otros idiomas.

www.oregon.gov/dor

503-378-4988 o 800-356-4222

preguntas.dor@oregon.gov

Land Recognition

We would like to acknowledge the many tribes and bands who call Oregon their ancestral territory, including: Burns Paiute, Confederated Tribes of Coos, Lower Umpqua and Siuslaw, Confederated Tribes of Cow Creek Lower Band of Umpqua, Confederated Tribes of Grand Ronde, Confederated Tribes of Siletz Indians, Confederated Tribes of Warm Springs, Confederated Tribes of Umatilla Indian Reservation, Coquille Tribe, and Klamath Tribes; and honor the ongoing relationship between the land, plants, animals, and people indigenous to this place we now call Oregon. We recognize the continued sovereignty of the nine federally recognized tribes who have ties to this place and thank them for continuing to teach us how we might all be here together, and we continue to strive to work on a government-to-government basis with the nine federally recognized tribes.

Message from Director Betsy Imholt



Dear Oregonians,

The 2022-2027 Oregon Department of Revenue Strategic Plan maps out a course of action for the agency that commits to racial equity, improves our customers' experience, supports our employees, and leverages our data.

Informed by robust customer, external partner, and staff insights, along with comprehensive analysis of environmental factors, the plan identifies four priorities for the Oregon Department of Revenue. These priorities focus on ensuring dignity and inclusion for all, making it simpler to work with us, training and preparing our workforce for the future, and enhancing data access and use. Through this plan, the Oregon Department of Revenue is positioned to enhance its role as the agency that Oregon counts on for revenue.

Development of the 2022-2027 Oregon Department of Revenue Strategic Plan is an initial step. Agency action and implementation of the plan will eventually drive its impact. The plan will inform agency initiatives, programs, plans, budget decisions, and policy considerations. We know outcomes of our work will not be achieved alone.

Embedded in this strategic plan is the acknowledgment that partnerships will be more important than ever if we are going to address the needs of our customers and continue to bring in the revenue that Oregon counts on. We are committed to working with our customers, partners, and local communities across Oregon to fullfill our mission and realize our vision.

We look forward to the work ahead.

Betsy Imholt



Director
Oregon Department of Revenue

Acknowledgments

This plan is the result of many individuals and organizations engaging with the Oregon Department of Revenue as we gathered insights and created forward-looking strategies to drive the agency's priorities over the next six years. We could not have completed this strategic plan without our staff, our partners, and our customers who all contributed their voice and insight. There are many acknowledgments to go around, but in particular, we would like to thank:

Oregon Department of Revenue Leaders

Betsy Imholt, Director
Satish Upadhyay, Deputy Director
Bram Ekstrand, Property Tax Division Administrator
Deanna Mack, Collection Division Administrator
Jay Messenger, Internal Controls Officer
Joanna Robert, Communications Director
Katie Lolley, Business Division Administrator
Katie McCann, Policy Assistant
Kathy Terman, Chief Information Officer
Katie Thiel, Human Resources Director
Marjorie Taylor, Legislative Director
Megan Denison, Personal Tax and Compliance Division Administrator
Stefan Hamlin, Chief Financial Officer
Timothy Fitzgerald, Research Director

2021 External Workshop Attendees

Tyler Janzen, Association of Oregon Counties
Riley Eldridge, CASH Oregon
Patrick Heath, Department of Administrative Services
Carolina Marquette, Department of Consumer and Business Services
Zane Potter, Legislative Fiscal Office
Mark Gharst, League of Oregon Cities
Jorge Guerra, Oregon Association of Minority Entrepreneurs
Kenyatta Trice, Oregon Association of Minority Entrepreneurs
Scott Bruun, Oregon Business and Industries
Jim Verrastro, Oregon Association of Tax Consultants
Kevin Christiansen, Oregon Bankers Association
Jesse Bontecou, Oregon Retailers of Cannabis Association
Scot Langton, Deschutes County Assessor
Derrick Wharff, Oregon State Association of County Assessors
Nikki Dobay, Oregon State Bar—Tax Section
Jody Wiser, Tax Fairness Oregon

2023 External Workshop Attendees

Brian Nava, Association of Oregon Counties
Riley Eldridge, CASH Oregon
Wendy Gibson, Department of Administrative Services
Doris Olivan, Department of Consumer and Business Services
Jorge Guerra, Oregon Association of Minority Entrepreneurs
Tei-Onna Haggard, Oregon Association of Minority Entrepreneurs
Kevin Christiansen, Oregon Bankers Association
Jeannine Beatrice, Oregon Employment Department
Adam Abplanalp, Oregon Society of Certified Public Accountants
Harriet Strothers, Oregon Society of Certified Public Accountants
Nathan Bigby, Oregon State Association of County Assessors
Catherine Mary Schulist, Oregon State Bar
Bennett Minton, Tax Fairness Oregon

Thank you to the strategic planning coordinator, Jessica Millett, and to all the organizations and individuals across the state who participated in interviews, workshops, and surveys as part of this process. Your input was incredibly valuable and appreciated.

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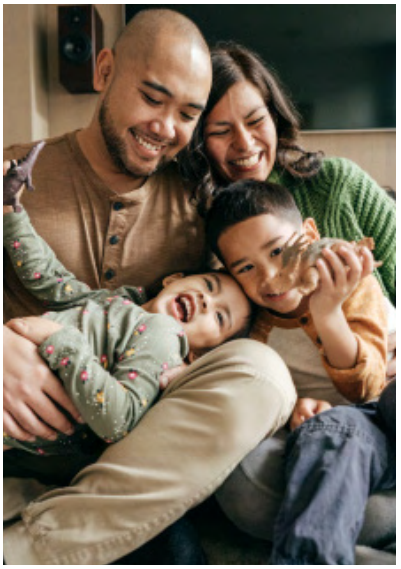
How we will monitor, evaluate, and communicate our success.

21 **Appendix**

Documentation of the work done under each of the strategic goals.

We are committed to bringing in the revenue that Oregon counts on.





Oregon tax dollars pay for the infrastructure of our daily lives, of our loved ones' lives, and the critical support systems for Oregon's most vulnerable.

We administer 63 revenue streams that support bringing in money for Oregon.



We provide services for the general public, tax professionals, cities, counties, local taxing districts, and other state agencies.







Strategic planning is critical to the effectiveness of any organization. It enables an agency to establish goals, prioritize initiatives, measure progress, and carefully allocate limited time, resources, and attention.

The Oregon Legislature creates the tax laws that we administer and determines what happens to the revenue after it is collected, including who receives it and what they do with it.



Oregonians can participate in the legislative process through getting involved with their local legislators and participating in legislative sessions.

OUR STORY

Who is the Oregon Department of Revenue?

The Oregon Department of Revenue administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. We provide services for the general public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies.

Mission

Together, we collect the revenue that Oregon counts on.

Vision

To create a clear and easy experience for our customers.

Values

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.

The Oregon Department of Revenue is headquartered in Salem, with five field offices in Bend, Eugene, Medford, Portland, and Gresham. We also have a remote call center in Fossil.

We are committed to bringing in the revenue that Oregon counts on, whether, it's through tax programs we administer, supporting our partners' revenue collection efforts, or collecting on debts owed the state of Oregon. Our mission, vision, and values define our purpose and guide our work.

The department processed approximately $34 billion in payments during the 2019-21 biennium. We also supported our local partners generating an additional $15 billion in revenues.

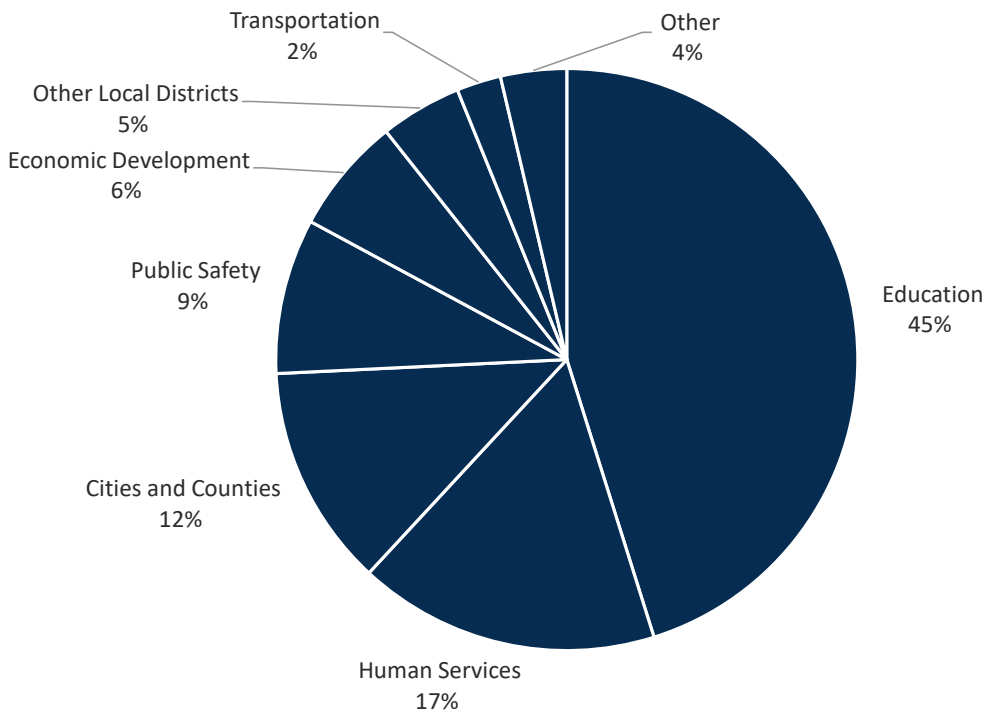
What happens to the money?

Oregon tax dollars pay for services such as:

- K-12 education
- Early learning services
- Community colleges
- Higher education
- Medicaid
- Food benefits
- Senior services
- Mental health services
- Child protective services
- Hospitals
- Police
- Fire
- Department of Justice
- Corrections facilities
- Juvenile corrections
- Highways
- Transit programs
- Forestry services
- Library services
- Agriculture
- Sewer systems
- Parks
- Environmental quality

Oregon tax dollars pay for the infrastructure of our daily lives, of our loved ones' lives, and the critical support systems for Oregon's most vulnerable. The Oregon Legislature creates the tax laws that we administer and determines what happens to the revenue after it is collected, including who receives it and what they do with it. Oregonians can participate in this process through getting involved with their local legislators and participating in legislative sessions.

For example, after refunds were made to taxpayers, 2021 fiscal year revenue that we processed and our local partners processed funded the following services.



Our Programs

We administer 63 revenue streams that support bringing in money for Oregon. That includes 38 tax programs, 11 fee programs, and 14 other programs.

Taxes

- Amusement Device Tax
- Bicycle Excise Tax
- Cigarette Tax
- 988 Coordinated Crisis Service Tax
- Corporate Activity Tax
- Corporation Excise Tax
- Corporation Income Tax
- Emergency Communications Tax (E-911)
- Estate Transfer Tax
- Fiduciary Income Tax
- Forest Products Harvest Tax
- Heavy Equipment Rental Tax (HERT)
- Lane Transit District Payroll Tax
- Lane Transit District Self-Employment Tax
- Local Marijuana Retail Tax
- Local Transient Lodging Tax
- Mutual and Cooperative Electric Distribution Systems Tax
- Oil and Gas Production Tax
- Paid Leave Oregon
- Partnership Privilege Tax
- Pass-Through Entity Elective Tax (PTE-E)
- Personal Income Tax
- Personal Income Tax Withholding
- Private Rail Car Tax
- Property Tax, Industrial Valuation, and Assessment
- Psilocybin Tax
- Small Tract Severance Tax – Eastern
- Small Tract Severance Tax – Western
- State Marijuana Retail Tax
- State Transient Lodging Tax
- Statewide Transit Tax
- Tobacco Products Tax
- TriMet Transit District Payroll Tax
- TriMet Transit District Self-Employment Tax
- Unemployment Insurance Tax
- Vehicle Privilege Tax
- Vehicle Use Tax
- Workers Compensation

Fees

- Assessment and Taxation Map Maintenance
- Assistance Program (CAFFA)
- Criminal Fines and Assessments
- Hazardous Substance Possession Fee
- Kratom Processor Registration
- Loaded Tank Railroad Car Fee
- Oregon Food Processors Fee
- Oregon Housing
- ORMap
- Petroleum Load Fee
- Tobacco Licensing Program

Other

- Charitable Check-off
- Collection of Other Governments' Accounts
- Greenlight Oregon Labor Rebate Fund
- Industrial Site Readiness
- Kicker Refund Donation
- Long Term Enterprise
- Multistate Tax Commission
- Non-Profit Homes
- Oregon Production Investment Fund
- Political Contributions
- Senior and Disabled Citizen Property Tax Deferral Program
- Small Tract Forestland Program
- Strategic Investment Program (SIP)
- Strategic Investment Program Gainshare (SIP)

This list does not include the large number of major tax credit programs such as Agricultural Overtime, Child Tax Credit, etc.

THE PLANNING PROCESS

Strategic planning is critical to the effectiveness of any organization. It enables an agency to establish goals, prioritize initiatives, measure progress, and carefully allocate limited time, resources, and attention. Skillful planning also contributes to organizational cohesion and helps foster a shared purpose with common values.

The Oregon Department of Revenue's strategic plan is the result of a year-long effort. The goal was to update the department's last adopted strategic plan and create a repeatable, inclusive, forward-looking strategic planning process for the department.

Phase one provided clarity into the existing perception of the agency and environmental factors impacting the agency's work. This guided the high-level elements of the plan such as a new vision, mission, and values.

The Oregon Department of Revenue communicated with hundreds of customers and partners. Participants included state agencies, local governments, tribal leaders, tax professionals, industry representatives, community-based organizations, and Department of Revenue staff.

The planning process included:

- 818 external partner completed surveys
- 527 staff completed surveys
- 14 workshops
- 3 all-staff meetings

Questions centered on areas such as:

- What are the challenges and opportunities facing the Oregon Department of Revenue?
- How can the Oregon Department of Revenue better serve our customers?
- What are the Oregon Department of Revenue's strengths and weaknesses?
- Where should the Oregon Department of Revenue be allocating resources?

These efforts ultimately provided themes that would directly inform the Oregon Department of Revenue's strategic plan.

Phase two of strategic planning transitioned into focus and action, where agency priorities, the strategies to impact those priorities, and the actions to carry out the strategies were developed. Finally, metrics were developed to evaluate and measure success over time.

Over the next six years, the primary and ongoing goal is to operationalize this strategic plan by implementing action plans; developing state funding and policy proposals to move key objectives forward; and monitoring metrics to track progress. The Oregon Department of Revenue will continue to manage and monitor this strategic plan for the duration of the plan's six-year time horizon.

Phase 1: Clarity



Insights

What environmental factors do we need to consider, and what customer and partner perceptions about Oregon and the agency exist?



Vision

What is the ideal future state we are trying to create?



Mission

What is our purpose? What are we here to make happen?



Values

What are our internal fundamental beliefs that shape how we work together and serve our mission?

Phase 2: Focus & Action



Priorities

What must be accomplished over the planning horizon?



Goals

What collective action do we need to take to deliver on our priorities?



Metrics

How will we measure success?

Phase 3: Implement, Evaluate, & Measure



Action Plan

What actions need to be taken by teams to achieve plan priorities?



Track Progress

How are we doing? Do we need to adjust or take different actions?



Report

Share results and progress toward plan goals.

WHAT WE LEARNED

The department needs diversity, equity, and inclusion infrastructure critical to serving historically and currently underserved and under-resourced communities.

Many of the department's customers face barriers that interfere with their ability to voluntarily comply with the tax system, and appeal or pay amounts owed. Lack of trust in the system, fear of taxes, complex tax situations, language barriers, inability to access tax help sites, and individual hardships can prevent people from filing their taxes and from receiving other benefits they may be eligible for based on tax filing status. As described in the State of Oregon's 2021 Diversity, Equity, and Inclusion (DEI) Action Plan: A Roadmap to Racial Equity and Belonging, historically and currently underserved and under-resourced communities in Oregon include Oregonians who identify as:

- Native American, members of Oregon's nine federally recognized tribes, American Indian, Alaska Natives
- Black, African, African American
- Latina, Latino, Latinx, Hispanic
- Asian
- Pacific Islander (including Compact of Free Association Citizens)
- Immigrants, Refugees, Asylum-Seekers, Deferred Status Holders, Temporary Protected Status
- Undocumented, Deferred Action for Childhood Arrivals (DACA) recipients, "Dreamers," Non-Immigrant Visa Holders
- Linguistically diverse, English language learners (ELL)
- Economically Disadvantaged
- People with disabilities
- LGBTQIA2S+
- Farmworkers, Migrant Seasonal Workers

We recognize that individuals often identify with multiple communities and are impacted by compounding systems of oppression, also known as intersectionality.

Customers and staff suggested that the department create a Taxpayer Advocate, offer services in more languages, and improve outreach to historically and currently underserved and under-resourced communities in Oregon. The passage of House Bill 3373 (2021) established the office of the Taxpayer Advocate housed within the Oregon Department of Revenue.

The department's purpose and role are muddled in customers' minds.

Customers often lack a comprehensive understanding of what the Oregon Department of Revenue does and does not do. There is an opportunity for improved communication and promotion of the agency's programs and services. Customers do not clearly delineate between areas where the department has policy discretion and where it does not have policy discretion. Customers are often confused about the difference between the Internal Revenue Service (IRS) at the national level and the Oregon Department of Revenue at the state level and do not distinguish between state and federal tax agencies.

The department has respected and service-oriented staff.

Professionalism is an area in which the department excels according to our customers. Overall, customers say our staff is helpful, courteous, friendly, and easy to work with.

Customers have difficultly accessing the department in all the ways they want to and the department's systems and tools are not always clear or easy for them to use.

In general, customers would prefer to reach a person to talk to on the phone if they want to. Some customers struggle with long wait times, being transferred, having to call back, or being directed to automated or online options first and feel there is a lack of accessibility to a "human" when they feel they need it.

Conversely, customers also want to satisfy their needs and answer their questions without having to call and speak to the department in person. How customers access the department without making a phone call is through our Revenue Online services, website and email. Customers express frustration with their experience of our online services as well as the amount of information available to them. Our online systems can be confusing, difficult to navigate, unclear, and easy for customers to make mistakes. Customers also experience difficulty finding what they need on the department's website and in correspondence. Letters that go out to taxpayers are not always timely and are sometimes incorrect, inconsistent, or contradictory. This makes them confusing to understand and respond to correctly.

Staff share these concerns and feel the impact of customers' frustrations about accessibility. Staff and customer suggestions for improving accessibility include adding staff to call centers, adding a chat feature, staff availability on weekends, publishing email addresses and phone numbers for contacts for each tax program, and improving response times to mail and email. Additionally, businesses would prefer one-stop shopping with the department and would like to have one person that they can contact about all of their taxes rather than having to talk to multiple people about the various tax programs into which they pay. Suggestions for website and online service improvements include a better search tool for forms, more in-depth information about tax programs so customers can satisfy their needs and answer their own questions without having to call, better website navigation overall, and improving correspondence.

Staff desire expertise across department programs and services, more opportunities for professional growth, and access to more training.

Expertise is about ensuring staff are properly trained and have developed knowledge of the department's programs and services. When a customer has a question staff should be prepared with an appropriate and accurate answer. Customers experience inconsistency in the level of staff expertise as well as sometimes receiving different answers to the same question based on talking to different department employees. This is confusing for the customer and can make it difficult for staff to resolve issues for customers. Customers, as well as staff, suggested department employees would benefit from more training as well as cross-training.

OUR PRIORITIES

Racial Equity

We are committed to diversity, equity, and inclusion. The State of Oregon is committed to establishing strong leadership to eradicate racial and other forms of disparities in all aspects of state government. We look to center equity in budgeting, planning, procurement, and policymaking. We work to strengthen public involvement through community engagement, access to information, and decision-making opportunities. We work to improve equitable access to our services, programs, and resources. We work to foster an inclusive workplace culture.

Priority

Adapt our culture, modify our practices, and adjust our infrastructure to ensure dignity and inclusion for all.

Goals



Implement and monitor Racial Equity Plan.

Implement the strategies and actions in the 2023-2027 Racial Equity Plan and monitor the plan's progress. Strategies focus on DEI infrastructure, inclusive communications, community engagement, data as a lever for change, inclusive budget process, procurement equity, inclusive workplace, and transparency.



Analyze and train on Racial Equity Impact Statements.

Analyze the Racial Equity Impact Statement process for effectiveness. Provide training and guidance to employees on how to understand the impact of our decisions on underserved communities.

Our Customers

We have a robust group of customers at the Oregon Department of Revenue, including individual taxpayers, people who have delinquent debt with the state, businesses, industry groups, tax professionals, community-based organizations, state and local partners, and Oregonians. Our vision is to serve these customers in ways that are clear and easy for them.

Priority

Make it simpler for customers to work with us.

Goals



Upgrade to modern contact systems.

Improve service to customers by cross-training staff, building and using data analytics, proactively planning for high-call peaks, and modernizing technology and systems.



Improve access and reduce barriers for online filing and payments.

Provide a free direct file option for Personal Income Taxes (PIT) on our website that interacts seamlessly with IRS offerings. Provide an interactive calendar that calculates payment due dates by program.



Improve the quality of correspondence.

Improve clarity and create more consistent letters and notices that are easy for our customers to read and understand. Make letters and notices available in multiple languages to better serve our historically and currently underserved and under-resourced communities in Oregon.



Accept all payments for all programs regardless of a customer's access point.

Improve service to customers by accepting all payments for a customer during one call or visit.

Our Employees

Our greatest strength is our people. We are a knowledge and information technology based agency and our people are the engine behind everything we do. Their determination and dedication ensure that together, we can collect the revenue that Oregon counts on.

Supporting our employees is the best way to support our partners and customers. We want to make sure people can see themselves in multiple roles here so we can capture and retain the knowledge in which we've invested. We want our employees to see clear opportunities for professional growth and advancement at the Oregon Department of Revenue. Achieving our mission relies on ensuring our employees are supported, encouraged to grow professionally, and have the tools they need to do their work.

Priority

Train and prepare our workforce for the future.

Goals



Support employee growth.

Implement additional phases of our mentorship program for employees at all levels. Create opportunities for employees to learn about positions throughout the department.



Create opportunities for cross-functional communication.

Facilitate cross-functional communication opportunities between employees and program areas to breakdown silos, foster networking, and improve coordination.

Our Data

Our investment in data analytics and related digital and technology approaches is critical to being prepared for the future, innovating with data, and improving results for Oregonians. Significant financial and non-financial benefits occur from using data analytics for data-driven government to improve financial returns, improve operational processes, and increase faith in government through greater transparency and public awareness.

Priority

Enhance data access and use.

Goals



Improve data literacy.

Continue our Community of Practice, conduct annual survey, and develop and share recommended training opportunities with employees. Use discussions from our Community of Practice, results from the survey, and agency feedback to refine our data practices and skills.



Improve data governance.

Mature DOR's data governance structure and processes, appoint data stewards, develop a logging system for all external requests of aggregated data, ensure currently published data is made more accessible to the public, and develop a pilot platform for internal centralized data access.

Tracking Our Progress

Taken together the priorities and goals build upon one another. With these connections in mind, we focus on making measurable progress toward achieving our strategic priorities by tracking progress indicators and metrics for each of our ten goals.

Goal 1: Implement and Monitor Racial Equity Plan.

Measure success according to guidance from the Governor and Oregon Department of Administrative Services (DAS) for state agency racial equity plans.

Goal 2: Analyze and train on Racial Equity Impact Statements.

Measure success according to guidance from the Governor and DAS for state agency racial impact statements.

Goal 3: Upgrade to modern contact centers.

Measure success based on incoming call data, and customer service satisfaction ratings.

Goal 4: Improve access and reduce barriers for online filing and payments.

Measure success based on incoming call data, customer surveys, and GenTax analytics.

Goal 5: Improve the quality of correspondence.

Measure success based on customer surveys and customer service satisfaction ratings.

Goal 6: Accept all payments for all programs regardless of a customer's access point.

Measure success based on customer surveys and customer service satisfaction ratings.

Goal 7: Support employee growth.

Measure success based on employee engagement survey results and on the employee training performance metric.

Goal 8: Create opportunities for cross-functional communication.

Measure success based on surveys of employees' expereince after department events.

Goal 9: Improve data literacy.

Measure success based on surveys of employees' perception of their ability to read, work with, analyze, and communicate with data.

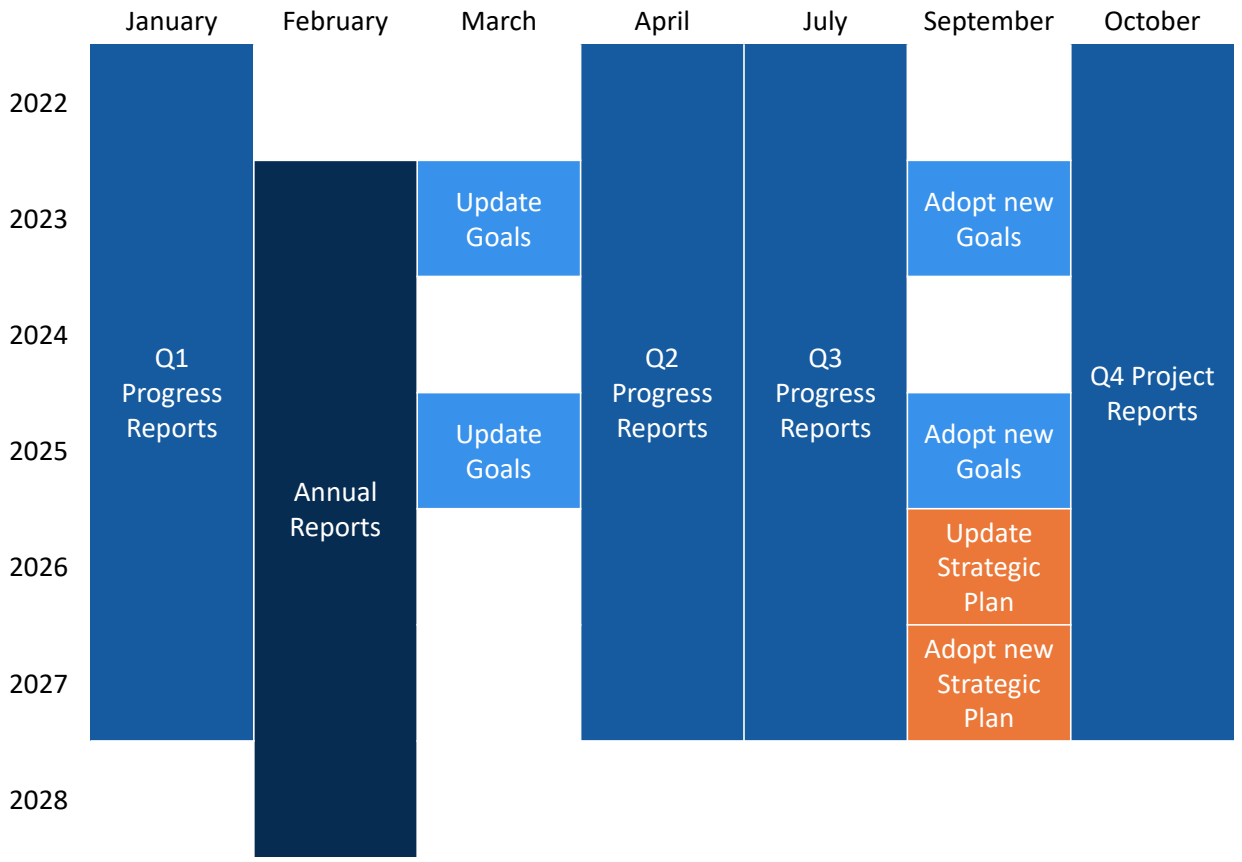
Goal 10: Develop data governance.

Measure success based on surveys of employees' perception of whether data is usable, accessible, and protected.

Monitoring and Evaluating

Our strategic planning lifecycle is a six-year lifecycle based on the 2022 - 2027 strategic planning horizon. The lifecycle outlines the responsibilities and frequencies of monitoring and evaluating the implementation of the plan throughout the life of the plan.

The strategic planning coordinator in collaboration with executive sponsors and program and project managers shall report quarterly progress to the Revenue Leadership Team and all staff. The strategic planning coordinator in collaboration with executive sponsors and program and project managers shall report annually to the director on progress and accomplishments. The Revenue Leadership Team shall review and update strategic planning goals every two years, and shall review and update the strategic plan every six years.



Appendix

2022-2023 Strategic Goal Progress

Racial Equity

Goal 1: Create and implement a Racial Equity Plan: We will create an organization-wide and data-informed, 3- to 5-year, agency-specific racial equity plan that incorporates the State of Oregon's diversity, equity, and inclusion strategies into the Oregon Department of Revenue.

Completed Tasks

- Created and adopted the department's first Racial Equity Plan.
- Racial Equity Plan details have been shared with the agency through news and announcement articles.
- Plan is being monitored for progress on a monthly basis.

Goal 2: Create and Use Racial Equity Impact Statements: We will create and use Racial Equity Impact Statements to guide and inform our decision making. We will implement the recommendations of the Racial Justice Council to define roles and guidelines for using Racial Equity Impact Statements in our processes.

Completed Tasks

- Created and implemented Racial Equity Impact Statements for developing agency budgets and administrative rules.

Our Customers

Goal 3: Upgrade to modern call center and phone systems: Hire a consultant to evaluate options for offering 24-hour services to customers, develop strategies to optimize the use of live assistance, and include strategies for meeting the demands of a potential surge event. Consider features such as artificial intelligence, machine learning, instant messaging (chats), answer bots, pay by phone, and screen pops.

Completed Tasks

- Completed a consulting engagement that provided a report with recommendations on customer experience goals, metrics, design, organizational alignment, and implementation strategy.
- Provided consultant recommendations report to the legislature, as required.
- Established the Customer Experience Center of Excellence (CxCOE) and hired a CxCOE director and a call center strategist.

Goal 4: Improve online services: Make it easier for customers to sign in, navigate, and use our customer-facing system, Revenue Online, that connects to our newly modernized internal tax processing system, GenTax. We want to offer customers more 24/7 self-service options and allow customers to use any device (i.e., phone, tablet, laptop) to access the system.

Completed Tasks

- Launched version 12 of GenTax Revenue Online that includes enhanced customer experience.

Goal 5: Improve website features and functionality: Review and improve the Oregon Department of Revenue's external website navigation, level of program information provided, program contact information, and forms searchability. Upgrade to the newest available website platform.

Completed Tasks

- Completed external website migration to create a more modern, lean, and user-friendly customer experience with our website.
- Upgraded to newest platform.
- Implemented consultant provided website recommendations part of the External Website Migration.

Goal 6: Improve the quality of correspondence: Improve clarity and create more consistent letters and notices that are easy for our customers to read and understand. Make letters and notices available in multiple languages to better serve our historically and currently underserved and under-resourced communities in Oregon.

Completed Tasks

- Identified, sequenced, and grouped various correspondence and letters used by each program so that they can be updated to improve clarity and create more consistent letters and notices for taxpayers.
- Completed review of first batch of letters and executed external engagements to receive feedback on them.

Goal 7: Accept all payments for all programs regardless of a customer's access point: Reduce customer call transfers or physical transfers between programs by cross-training and allowing staff from any program to take any payment for any program in the department.

Completed Tasks

- Received necessary DAS CHRO approval for the Collection Division's permanent finance plan and submitted a request for DAS CFO final approval. This permanent finance plan includes reclassifying various vacant Revenue Agent 3 positions into Revenue Agent 2s to create a new unit in the Collection Division that will handle both tax and non-tax debt.
- Submitted and prioritized system improvement to begin in 2024. Gathered requirements for Single Payment Plan.

Our Employees

Goal 8: Enhance employee training: Build a comprehensive employee training program that enhances recruitment and retention, and positions employees to achieve success, including opportunities for promotion.

Completed Tasks

- Created a training list per position/classification on HR Intranet.
- Procured LinkedIn training and diversity, equity, and inclusion training and posted them on intranet.
- Each division created onboarding plans and checklists for new employees.

Goal 9: Ensure new managers have the tools they need to succeed: Build a comprehensive new manager training and support program that provides timely training, resources, and tools needed to complete manager tasks, and teaches leadership skills and management best practices.

Completed Tasks

- Created and launched first phase of mentorship program.
- Completed a toolkit for new and front-line managers.

Goal 10: Facilitate knowledge transfer and cross-training: Create career development pathways for current employees, and knowledge retention and transfer processes for new employees.

Completed Tasks

- Created list of critical positions.
- Updated procedures and workflows for areas of unique knowledge or experience in the agency.
- Created cross-training and succession plan for highly technical positions.
- Created a Succession Plan and submitted to DAS.

Our Data

Goal 11: Improve data literacy: Data literacy is the ability to read, work with, analyze, and communicate with data. It includes the understanding of data sources and constructs, analytical methods and techniques applied, as well as the ability to describe the use case, application, and resulting value. Data literacy empowers employees at all levels to ask the right questions of data and machines, build knowledge, make decisions, and communicate meaning to others.

Completed Tasks

- Developed and sent out a survey instrument to gauge progress in literacy and governance goals to managers.
- Identified and posted data analytics training to DOR research intranet.

Goal 12: Develop data governance: Data governance helps ensure that data is usable, accessible, and protected, as well as ensuring that the department complies with all levels of regulatory requirements. The principles of data governance include accountability, standardized rules and regulations, data stewardship, data quality standards, and transparency

Completed Tasks

- Developed and submitted an open data plan and data inventory to DAS.
- Incorporated data governance into RLT charter.

Goal 13: Create and execute a data strategy: Develop a plan designed to improve all of the ways we acquire, store, manage, share, and use data to support data management across the department.

Completed Tasks

- Hired a contractor to provide a gap analysis and develop a data strategy to improve access and use of data.

OREGON COUNTS ON US



DIVERSITY, EQUITY, AND INCLUSION PLAN

ADOPTED | 2023-2027

Oregon Department of Revenue

Updated January 2025



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How We Partner with Sovereign Nations

Native American tribes hold unique political status and are recognized as sovereign governments. This sovereignty means that tribes have the authority to govern themselves, manage their own affairs, and make decisions independent of state laws. We recognize and respect the sovereign status of Oregon's nine federally recognized tribes and their respective authorities on tribal lands.

It is our policy to promote positive government to government relations through consultation with the tribes in areas where the development, implementation, and administration of agency programs may affect tribal members, lands, activities, or interests. We believe that continuing to build on our relationships with the tribes makes our agency more effective overall while supporting our work across the state and region.

Oregon personal income tax law relating to the taxation of Native Americans is found under ORS 316.777 and OAR 150-316-0595. This statute and the associated administrative rules exempt certain income earned by Native Americans in Oregon.

Our Commitment

Together, we collect the revenue that Oregon counts on. Fulfilling this mission requires us to ensure dignity and inclusion for all. Inclusive practices help us understand and meet the unique needs of our customers. Our responsibility is to adapt our systems, policies, practices, and procedures to serve all our customers, and this plan is a testament to that commitment.

The department is committed to creating an inclusive environment where all employees are safe, regardless of their identity. We value the diversity of our employees and the communities we serve. By embracing diversity, we ensure that our organization reflects the community we serve.

Thank you for your dedication and support in making this plan a reality. Together, we will create a more inclusive and equitable environment for everyone we serve and work with.

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We are committed to bringing in the revenue that Oregon counts on.





Oregon tax dollars pay for the infrastructure of our daily lives, of our loved ones' lives, and the critical support systems for Oregon's most vulnerable.

We administer 63 revenue streams that support bringing in money for Oregon.



Diversity means honoring and including people of different backgrounds, identities, and experiences collectively and as individuals.







Racial Equity means closing the gaps so that race can no longer predict any person's success, which simultaneously improves outcomes for all. To achieve racial equity, we must transform our institutions and structures to create systems that provide the infrastructure for communities to thrive equally.

Equity acknowledges that not all people, or all communities, are starting from the same place due to historic and current systems of oppression.



Inclusion is a state of belonging when persons of different backgrounds, experiences, and identities are valued, integrated, and welcomed equitably as decision-makers, collaborators, and colleagues.

INTRODUCTION

We are committed to diversity, equity, and inclusion.

The State of Oregon is committed to establishing strong leadership to eradicate racial and other forms of disparities in all aspects of state government.

Equity is about creating the conditions for all to have access to the resources and opportunities they need to thrive, so identities cannot predict outcomes.

The diversity, equity, and inclusion plan incorporates the State of Oregon's diversity, equity, and inclusion strategies into the Oregon Department of Revenue.

Plan Update

This plan's actions have been modified to reflect updates based on available resources. Legislative requests for resources were not funded during the 2023 legislative session to support some of the work in the original plan. Progress on completed action items can be found on page 24.

Background

As described in the State of Oregon's 2021 Diversity, Equity, and Inclusion Action Plan: A Roadmap to Racial Equity and Belonging, historically and currently underserved and under resourced communities in Oregon include Oregonians who identify as:

- Native American, members of Oregon's nine federally recognized tribes, American Indian, Alaska Natives
- Black, African, African American
- Latina, Latino, Latinx, Hispanic
- Asian
- Pacific Islander (including Compact of Free Association Citizens)
- Immigrants, Refugees, Asylum Seekers, Deferred Status Holders, Temporary Protected Status
- Undocumented, Deferred Action for Childhood Arrivals (DACA) recipients, "Dreamers," Nonimmigrant Visa Holders
- Linguistically diverse, English language learners (ELL)
- Economically Disadvantaged
- People with disabilities
- LGBTQIA2S+
- Farmworkers, Migrant Seasonal Workers

We recognize that individuals often identify with multiple communities and are impacted by compounding systems of oppression, also known as intersectionality. Using equity as a guiding principle means centering the needs of community members who have been historically underserved and underrepresented. In designing polices, practices, and processes that explicitly serve these culturally specific groups, the department can create conditions that benefit all community members. By improving outcomes for community members with the least access to resources and opportunities, the department is able to best serve all Oregonians.

OREGON'S HISTORY

This plan acknowledges and makes visible many historic instances of oppression and violence in our state, specifically based on race and ethnicity. “The tax system is not race neutral, the tax system reflects the attitudes, the biases, and the economic interests of those who wrote the tax laws and for much of our nation’s history it has been white mostly well-off men.”*

As depicted in the State of Oregon Diversity, Equity, and Inclusion Action Plan, the below timeline of Oregon’s history illustrates some, but not all, statewide and federal policies and actions perpetuating racial inequities.

Year	Policies and Actions Perpetuating Racial Inequities
1790	**Naturalization Act**: This act prohibited non-whites from accessing U.S. citizenship by limiting it to white immigrants (primarily from Western Europe) who had resided in the U.S. at least two years and with children under 21 years of age. The act also granted citizenship to children born to U.S. citizens while abroad.
1844	**Exclusion**: The first Black exclusion law in Oregon, adopted in 1844 by the Provisional Government, mandated that Blacks attempting to settle in Oregon would be publicly whipped — thirty-nine lashes, repeated every six months — until they departed.
1855	**Statehood**: After the gold strikes in southern Oregon, pro-slavery forces advocated forming a new state in southern Oregon and northern California. It failed when Californians rejected the idea of reducing the size of their state.
1856	Rogue River Indian Wars ended with the surviving Native Americans sent to two newly created reservations: the Siletz and the Grand Ronde.
1857	**State Constitution**: The Oregon constitution, adopted in 1857, banned slavery but also excluded Blacks from legal residence, owning property, making contracts, voting, or using the legal system.
1859	Like earlier exclusion laws, the constitutional slavery ban adopted in 1857 took effect when Oregon became a state in 1859. It was not retroactive, which meant that it did not apply to Black people who were legally in Oregon before the ban was adopted.
1862	**Color Tax**: Oregon adopted a law requiring all residents who were Black, Chinese, Hawaiian (Kanakas), and Mulatto (an archaic term referring to people of mixed ethnic heritage) to pay an annual tax of $5. If they could not pay this tax, the law empowered the state to press them into service maintaining state roads for 50 cents a day. Also, interracial marriages were banned in Oregon. It was against the law for whites to marry anyone who was one-fourth or more Black.
1866	**Miscegenation**: Oregon banned all interracial marriages, extending the 1862 law to prevent whites from marrying anyone who was one-fourth or more Chinese, or Hawaiian, and one-half or more Native American. It was previously illegal for white and Black people to marry.

*The Racist Roots of Oregon's Tax System – Oregon Center for Public Policy

Year	Policies and Actions Perpetuating Racial Inequities
1867	**School Segregation**: Even though the total Black population in Oregon in the 1860s numbered 128, Portland assigned Black and Mulatto children to a segregated school.
1868	**No Citizenship**: The Oregon Legislature rescinded the state's ratification of the Fourteenth Amendment, endowing African Americans with citizenship — this despite the fact that the amendment had just become federal law.
1875	**Page Act**: This law prohibited the importation of unfree laborers and women brought for "immoral purposes." It was enforced primarily against Chinese due to anti-Chinese xenophobia around the U.S. as an early effort to restrict Asian immigration via select categories of persons whose labor was perceived as immoral or coerced.
1877	**Military Action**: The Nez Perce Tribe clashed with the U.S. Army in their Wallowa homeland in northeast Oregon. Chief Joseph and his people refused to go to a reservation. Instead, Chief Joseph tried to lead 800 of his people to Canada and freedom.
1879	Chemawa Indian Boarding School opened in Salem, Oregon as the third such boarding school in the nation. These schools were designed to assimilate Indian children into white culture and teach them vocational skills. Students were prohibited from speaking their Tribal languages or practicing any of their traditional customs or culture.
1880	By this date, the U.S. government had forced most Indigenous and Native people of the Northwest onto reservations.
1882	**Chinese Exclusion Acts**: Due to anti-Chinese xenophobia and bigotry, the federal government passed a 10-year moratorium on Chinese labor immigration, which was renewed in 1892 for another 10 years as part of the Geary Act. Chinese Americans already in the country challenged the constitutionality of the discriminatory acts, but the federal government did not listen. The exclusion law was made permanent in 1902 with added restrictions requiring Chinese residents to register and obtain a certificate of residence, or else face deportation. In China, merchants organized an anti-American boycott in 1905, which the American government pressured the Chinese government to suppress. The Chinese Exclusion Acts were not repealed until 1943.
1887	**Violence and Intimidation**: Of the many acts of intimidation and violence committed against early Chinese immigrants in the American West, one of the most brutal occurred at Deep Creek on the Oregon side of the Snake River in Hells Canyon. In May 1887 as many as 34 Chinese gold miners were ambushed and murdered for their gold by a gang of horse thieves and schoolboys in Wallowa County. Of the six men indicted: Three men fled and were never caught, and three others were declared innocent by a jury on September 1, 1888. No one was found guilty of the crime.
1919	**Redlining**: Portland Board of Realty approved a "Code of Ethics" prohibiting realtors and bankers from selling property in white neighborhoods to people of color or providing mortgages for such purchases.
1923	**Alien Land Laws**: There was growing hostility towards Asian farmers, most notably Japanese farmers in the Hood River Valley. The Oregon Legislature, dominated by members of the Klan, passed a number of restrictive laws. The Alien Land Law prevented first generation Japanese Americans from owning or leasing land. The Oregon Business Restriction Law allowed cities to refuse business licenses to first generation Japanese Americans. Alien land laws grew in popularity in the West, even in states with very small, isolated Asian populations.
1934	**Non-unanimous Jury Verdicts**: Oregon voters amended their constitution to allow for non-unanimous jury verdicts in criminal cases. Its intent was to weaken the influence of non-white jurors.

Year	Policies and Actions Perpetuating Racial Inequities
1935	**Segregation**: Oregon law officially segregated Mexican students on the basis of being of "Indian" descent. It made clear to exempt "White Mexicans" those fair-skinned descendants of the Spaniards who do not have "Indian blood".
1937-1945	Oregon passed a number of laws restricting Indians, mostly concerning the possession of alcohol.
1942	**WWII**: Japanese Americans started to lose their homes, livelihoods and freedom, and were forced to report to a facility to be relocated to inland internment camps for the duration of WWII. **The Oregon Plan**: In May 1942, Malheur County became the site of the first seasonal farm labor camp where internees went on leave from internment camps to work in the sugar beet fields. Numerous Japanese Americans remained in Malheur County after an order excluding them from the West Coast was lifted in January 1945, and remained in Malheur to build a sizeable Japanese American community in Ontario and Nyssa to this day.
1945	The Oregon House of Representatives passed a Joint Memorial calling on President Roosevelt to prevent the return of Japanese Americans "for the duration of the present war with Japan." Revision to Alien Land Law forbids Japanese nationals from purchasing or leasing land.*
1948	**Redlining**: "Oregon realtors followed the "National Realtors Code" (based on an earlier state law) that proclaimed that a realtor shall never introduce into a neighborhood members of any race or nationality whose presence will be detrimental to property values." This practice continued until the 1960s, when the civil rights movement led to the Fair Housing Act and later, in 1977, to the Community Reinvestment Act, when the federal government began to address these racist wrongs. "But even then, communities of color – particularly African Americans – continued to be displaced as investments in urban renewal and community plans resulted in gentrification, which
1954	**Treaty Termination**: Congress terminated federal aid granted by treaties with 109 tribes, dissolving the Klamath, Grand Ronde, and Siletz reservations and sanctioning the selling of their Tribal lands. Tribes lost control of their land and water rights, oil, and other natural resources. The Secretary of the Interior was a former Oregon Governor.
1981	Two police officers dumped dead opossums at an African American-owned restaurant in Portland. The incident evoked ugly KKK imagery and touched off one of the most contentious disputes between police, city government, and the public. As a result, a citizen's committee to review police actions in Portland was created.
1994	Measure 11 was passed by Oregon voters to establish mandatory minimum sentencing for several crimes; it was reaffirmed in 2000.
2008	**Oregon Driver's License Bill**: SB 1080 was passed requiring all applicants for Oregon driver licenses, instruction permits, or identification cards to provide acceptable proof of U.S. citizenship or lawful presence in the country. This bill created significant hurdles for Oregonians, including citizens, to obtain driver license or identification cards.
2014	**Measure 88 Defeated**: The Oregon Alternative Driver Licenses Referendum subjected Senate Bill 833 to a popular vote through Measure 88. If it had been upheld, SB 833/ M88 would have made 4-year driver licenses available to those who cannot prove legal presence in the United States. The campaign opposed to the referendum was managed by Oregonians for Immigration Reform, an anti-immigrants' group in the state, as well as Protect Oregon Driver Licenses.

*Tax Policy Through a Racial Equity Lens

Year	Policies and Actions Perpetuating Racial Inequities
2022	SB 1560 updates statutory references to individual who is not citizen or national of United States to replace "alien" with "noncitizen."*
2023	SB 1 created the Voluntary Self-Identification (VSI) of race and ethnicity program to collect race and ethnicity information, which taxpayers and Oregonians can choose to submit with their tax return. This will make Oregon the first state to collect such information on tax returns.**

*SB 1560 (2022) Enrolled **SB 1 (2023) Enrolled

ACTION PLAN

The department examined and applied the State of Oregon DEI Action Plan's ten strategies to the planning process.

Strategy 1 – Agency Specific Diversity, Equity, and Inclusion Plan

The Oregon Counts on Us: Oregon Department of Revenue 2022-2027 Strategic Plan affirms the organizational commitment to racial equity, diversity, equity, and inclusion. The State of Oregon is committed to establishing strong leadership to eradicate racial and other forms of disparities in all aspects of state government. We look to center equity in budgeting, planning, procurement, and policymaking. We work to strengthen public involvement through community engagement, access to information, and decision-making opportunities. We work to improve equitable access to our services, programs, and resources. We work to foster an inclusive workplace culture.

Through the strategic planning process we learned that many of the department's customers face barriers that interfere with their ability to voluntarily comply with the tax system, and appeal or pay amounts owed. Lack of trust in the system, fear of taxes, complex tax situations, language barriers, inability to access tax help sites, and individual hardships can prevent people from filing their taxes and from receiving other benefits they may be eligible for based on tax filing status.

This Diversity, Equity, and Inclusion (DEI) Plan is a five-year plan. The DEI Plan will be monitored, evaluated, and updated in alignment with the agency's 2022-2027 Strategic Plan.

Action



1.1 Continue the department's Revenue Committee on Diversity and Inclusion (RCDI). This committee acts as a steering committee for the Racial Equity Plan's action plan. The committee's mission is to foster a safe, diverse, and inclusive culture and improve equitable access to our services, programs, and resources for our employees and our customers.

Strategy 2 – Agency Diversity, Equity, and Inclusion Infrastructure

Department diversity, equity, and inclusion infrastructure is critical to the success of the implementation of DEI initiatives within the agency. The department embeds its DEI work across the agency to achieve its initiatives in this plan.

Actions



2.1 Invest in data analysis to understand how our customers are experiencing the tax system. This will be done through our Customer Experience Center of Excellence (CxCOE).

Strategy 3 – Inclusive Communications

The focus for this strategy is to improve the accessibility of the department's programs, activities, materials, and media.

Actions



3.1 Evaluate interpretation and translation service needs for each program. Determine gaps that exist and develop a plan for addressing gaps. To be considered for a future strategic plan.



3.2 Assess communication materials for racial bias and review to ensure materials reflect the diversity of the community served.



3.3 Ensure communications are accessible, are messaged in appropriate medium, use trusted messengers, are trauma-informed, and involve communities in the development of communications.



3.4 Language matters, be intentional in the words we use to identify, assist, and move the work. This work will be done by continuing to educate staff on best practices and providing them the tools they need to succeed



3.5 Ensure the department meets Web Content Accessibility Guidelines (WCAG) 2.1 level AA accessibility requirements.

Strategy 4 – Community Engagement

We secured investments in our 2023-2025 budget for a community engagement program to provide outreach and opportunities for community members to be involved, collaborate, and co-create ideas and solutions with the department.

Actions



4.1 Continue to actively listen to the concerns of community members and culturally-specific community-based organizations and invite them into the decision-making and budget processes. This will be done by reaching out before or after our community engagement events to ensure they are getting what they need and to receive feedback on how we can make improvements.



4.2 Appoint advisory boards and community-based groups to provide guidance on budget, policy, and program development.



4.3 Continue to ensure community-based organizations understand how to access and participate in decision-making and budget processes.



4.6 Continue to ensure community-based organizations understand how to access services for their clients or community members. This is done by attending state and county fairs, Veteran Stand Down events, and other events to share information with organizations and community members.



4.7 Continue the feedback loop that was created so information coming from communities is documented, shared with DOR leadership, and addressed. Communicate how Revenue incorporated community input back to the community.

Strategy 5 – Disaggregated Data as a Lever for Change

Confidentiality of taxpayer information and information security is critical to the work of the department. Under current law tax returns do not include race or ethnicity data. Tax policy analysis across such demographic groups is generally limited.

In 2021, the Oregon Legislature explored the possibility of the department allowing taxpayers to voluntarily report their race and ethnicity as they file an annual personal income tax form. Under Senate Bill 1569 (2021), the department would offer people a choice of race and ethnicity categories as developed by the Oregon Health Authority for use on their Race, Ethnicity, Language, and Disability (REALD) forms.

During the 2023 legislative session, the Oregon Legislature passed Senate Bill 1, creating the Voluntary Self-Identification (VSI) of race and ethnicity program. This law requires the department to offer people a choice of submitting data on their race and ethnicity, based on categories as developed by the Oregon Health Authority for use on their Race, Ethnicity, Language, and Disability (REALD) forms. The department created a form to collect race and ethnicity information, which taxpayers and Oregonians can choose to submit with their tax return, starting with tax year 2024. This will make Oregon the first state to collect such information on tax returns. The department has also provided a way for people who don't have a return-filing requirement, but would like to submit their race and ethnicity information, to submit that information separately from a tax return.

In January 2022, the department implemented a Racial Equity Impact Statement (REIS) process. It is important to examine and understand the impact that administrative actions and policy decisions have on affected customers. The racial impact statement process provides a way to formalize and focus analysis on communities that have historically been harmed by unintended impacts of administrative actions and policies.

Actions



5.1 Prepare to collect customers race and ethnicity data since it has been authorized by the Oregon Legislature. This will go live for the 2025 tax season.



5.2 Increase awareness of racial bias and equity impacts associated with new proposed revenue streams through conducting Racial Equity Impact Statements. This will be done by analyzing the process for effectiveness and providing training and guidance to employees on how to understand the impact of our decisions on underserved communities.

Strategy 6 – Equitable Budget, Inclusive Budget Process and Investing in Target Communities

The Oregon budget development process for the 2025–27 biennium changed in 2024. The instructions issued by the Governor's Office and the Department of Administrative Services, Chief Financial Office (DAS CFO) instructed all State Agencies to work more collaboratively with both the Governor's Office and DAS. Each State Agency met numerous times with their Governor's Office policy advisor and their DAS CFO budget analyst to review, discuss, and ultimately get approval on all policy packages. This more integrated process allows the Governor's Office to be a significant contributor to each agency's budget request from the beginning of the budget development cycle.

Governor Kotek has been mission-focused on increasing housing production and serving the needs of unsheltered or housing-insecure Oregonians, improving education outcomes for our youngest learners, and increasing access to behavioral health services. Additionally, her overarching goals include advancing racial justice and equity and improving the customer service Oregonians receive from their state government. To achieve these fundamental goals, her office has asked that executive branch agencies also focus on these core priorities, implementing existing programs, and coordinating closely with the Governor's Office to align our efforts during the upcoming legislative session.

To ensure there is a shared focus on ways government can best support low-income Oregonians and working families through more efficient program delivery, her office requests that agency budget and legislative requests continue to focus on improving core agency functions and deliverables (for example, information technology (IT), administration, etc.) to enhance customer service and outcomes.

DOR has worked closely with the Governor's Office and DAS CFO to ensure that its budget, including policy packages, advance customer service and improve core agency functions and deliverables.

Currently, the department is aligning with the Governor's Office's direction on which agencies are to involve communities in the budget process. We were not one of the agencies selected but we will be reviewing this selection with every budget cycle to ensure we are in alignment.

Actions



6.1 Increase community engagement in the budget process.



6.2 Incorporate feedback from community into budget requests and department operations.

Strategy 7 – Contract Equity and Improving Agency Procurement Processes

The department applies equitable contracting and purchasing practices to promote recovery and community economic development for minority-owned, women-owned, service-disabled veteran-owned, and emerging small businesses.

Actions



7.1 Ensure practices are in place to increase contracting opportunities for minority-owned, women-owned, service-disabled veteran-owned, and emerging small businesses (MWESB).



7.2 Conduct proactive outreach with COBID vendors in Business Oregon's database when contracting opportunities are available. This process is integrated into our procurement staff's procedures.



7.3 Ensure that all procurement documents have a DEI (Diversity, Equity, and Inclusion) statement. This process is integrated into our procurement staff's procedures.

Strategy 8 – Diversifying the Workforce and Creating an Inclusive Workplace

The department invested in additional Human Resources capacity to understand our hiring practices and employee experiences for community of color. We had previously only used disaggregated data by race to track and monitor hiring processes, including recruitment, interview procedures, and hiring outcomes.

Actions



8.1 Create a recruiting and marketing strategy for hiring people from historically and currently underserved and under resourced communities in Oregon, those from non-traditional fields and academic programs, and any intersection of these.



8.2 Continue to track, measure, and report changes in the demographics of agency employees to reach parity with the diversity of Oregon. Develop a dashboard to better understand and make decisions from the data.

Strategy 9 – No tolerance for Racism, Hate, and Discrimination

The department can help to ensure the safety of all Oregonians by protecting civil rights and taking active measures against harassment, discrimination, racism, xenophobia, stigmatization, violence, and hate crimes. Our agency's values include seeking dignity and inclusion for all, that includes not tolerating racism, hate, or discrimination toward our employees or our customers. The department has adopted clear processes for sharing and reporting racial discrimination complaints.

Actions



9.1 Continue to ensure the agency has structures in place to provide all staff with safe space to com-municate concerns or ideas related to equity. Continuously monitor practice to ensure employees have a safe space; review agency policy every three years.



9.2 Continue to ensure a written and followed internal process for responding to acts of racial discrimination toward Revenue staff, with zero tolerance for hostility, macro or micro. Continuously follow our internal process for responding to acts of racial discrimination; review agency policy every three years.

Strategy 10 – Urgency, Transparency, and Accountability in All Operations

The department must put in place real accountability and transparency in our equity-driven work. Without these two things, it is all too possible to deprioritize the urgent needs based on budget cycles and limited resources. Conditions will never be perfect. And while conditions may improve in the budget and through enterprise-level efforts, we must act on what we can do right now to reduce harm and help the people we serve.

Actions



10.1 The department develops, tracks, measures, and analyzes performance and progress towards equity actions in the DEI Plan. This is done monthly.



10.2 The department reports on its progress towards taking the actions in the DEI Plan. This is done yearly through annual reports.

Monitoring and Evaluating

Our DEI planning lifecycle will align with the department's 2022-2027 Strategic Plan lifecycle including the responsibilities and frequencies of monitoring and evaluating the implementation of the plan throughout the life of the plan.

The strategic planning coordinator shall report quarterly progress to the Revenue Committee on Diversity and Inclusion (RCDI). The strategic planning coordinator shall report annually to the Revenue Leadership Team on progress and accomplishments.

The agency has included many of these strategies and actions in its Affirmative Action Plan to ensure alignment across all strategic documents and clarity in our goals and focus.

Monitoring and Evaluating Schedule

- Progress reports shared internally January, April, July, and October each year of the plan.
- Annual Reports will be created in February of every year of the plan.
- Plan actions will be updated in March of 2024 and 2026. New actions will be adopted in September of 2024 and 2026.
- The plan will be updated in September of 2027 and adopted in 2028.

2023-2024 ACCOMPLISHMENTS

The following DEI Plan action items have been completed.

- 1.1 Restart the department's Revenue Committee on Diversity and Inclusion (RCDI).

RCDI was restarted in January 2024 and has been meeting monthly. Quarterly, the committee discusses and reviews progress on action items in this plan. The committee's mission is to foster a safe, diverse, and inclusive culture and improve equitable access to our services, programs, and resources for our employees and our customers.

- 2.1 Invest in Human Resources capacity to understand how our hiring practices and employee experiences impact communities of color.

Secured resources to support this work through the 2023 legislative session. This work will be accomplished through Strategy 8's actions.

- 2.3 Review and improve the Oregon Department of Revenue's external website navigation, level of program information provided, program contact information, and forms searchability.

Completed an external website migration to create a more modern, lean, and user-friendly customer experience with our website.

- 3.1 Language access and literacy: Ensure multilingual Oregonians with limited English proficiency (LEP) and English language learners (ELL) have access to translated material in appropriate languages.

The agency currently offers written and verbal translation services as needed. This item is complete and is now incorporated into our normal work functions.

- 3.3 Translate important information and guidance in a timely way. Information should be communicated clearly, in ways that are culturally and linguistically responsive to the intended community.

The agency currently offers written and verbal translation services as needed. The agency has a committee of bilingual employees who meet regularly to review and assist with translations. This item is complete and is now incorporated into our normal work functions.

- 3.4 Shift focus from written to spoken word and other ways of sharing information: Language access also means not always relying on the written word to convey meaning, so consider video and audio recordings for communities who cannot read or write.

This is done through the agency's social media platforms and providing information on the agency's website. This item is complete and is now incorporated into our normal work functions.

- 3.7 Align messaging with other agencies for mutually reinforcing vision and language about successes to set up the kind of repetition that is needed for people to feel the change happening and spread the word.

Communications aligns its messaging with the Department of Health Services (DHS), the Department of Employment, other agencies. The team also participates in tasks forces to hear and share messages. This item is complete and is now incorporated into our normal work functions.

- 3.9 Language matters, be intentional in the words we use to identify, assist, and move the work.

Communications updated the agency's written style guide that incorporated greater guidance on language within it. The team also created a writing training that is available to agency staff.

Human Resources provided information and instructions to agency staff on Microsoft's accessibility tools.

- 4.1 Create infrastructure that actively listens to the concerns of community members and culturally-specific community-based organizations and invites them into the decision-making and budget processes.

Communications has created and integrated this infrastructure into their current processes by sending out a survey or messages after community engagements. The team actively asks communities what they need prior to conducting outreach. This includes how best to share the information and in which media.

- 4.2 Create a community engagement team to engage with community members and culturally-specific community-based organizations.

Communications updated the agency's interested party list and made it easily available for agency staff. This list will be updated regularly. A cross-divisional team was also created, and they meet regularly to work on outreach efforts.

- 4.5 Ensure community-based organizations understand how to access and participate in decision-making and budget processes.

The agency has aligned with the Governor's Office direction on which agencies are to involve communities in the budget process. Our agency was not selected and will continue to review this direction with each budget cycle.

- 4.6 Ensure community-based organizations understand how to access services for their clients or community members.

Communications has integrated this action item into their current processes which is done through their community engagement events. The team provides information and handouts on different tax programs to help community members understand how to access benefits. The team also added a toolkit to the agency's external site so any community members who are not able to attend the engagement events can access the information. The site also has translated materials available to community member who may need it.

- 4.7 Create a feedback loop so information coming from communities is documented, shared with DOR leadership, and addressed. Communicate how Revenue incorporated community input back to the community.

After community engagement events, Communications sends out a survey or message to receive feedback. The team also developed and uses a community engagement plan template to plan out the events and ensure the feedback is shared, addressed, and communicated on every community engagement project.

- 6.1 Increase community engagement in the budget process.

The agency has aligned with the Governor's Office direction on which agencies are to involve communities in the budget process. Our agency was not selected and will continue to review this direction with each budget cycle.

- 6.2 Incorporate feedback from community into budget requests and department operations.

The agency has aligned with the Governor's Office direction on which agencies are to involve communities in the budget process. Our agency was not selected and will continue to review this direction with each budget cycle.

- 8.1 Review and update position descriptions to include state equity vision, values, and goals and use gender neutral language.

Position descriptions were to be updated by January 31, 2024. The agency's Human Resources has conducted an audit and determined 75 percent of position descriptions are updated. The team will continue to work with managers to ensure all position descriptions are updated.

- 8.2 Build a comprehensive, inclusive, and accessible employee training program that enhances recruitment and retention, and positions employees to achieve success, including opportunities for promotion.

The agency completed this work through one of its strategic plan projects by creating a training list per classification and posted it for access to all staff on the agency's intranet. The agency also procured LinkedIn training and diversity, equity, and inclusion training and posted them on intranet, as well as launched a mentorship program.

Each division created onboarding plans and checklists for new employees.

- 8.3 Create career development pathways for current employees, and knowledge retention and transfer processes for new employees.

The agency completed this work through one of its strategic plan projects by creating a list of critical positions, updating procedures and workflows for areas of unique knowledge or experience in the agency, and creating cross-training and succession plan for highly technical positions.

CONCLUSION

We are committed to diversity, equity, and inclusion.

We are committed to transparent communication regarding the progress in this plan. Internally, updates are shared quarterly with the agency's Revenue Committee on Diversity and Inclusion (RCDI) and director. These quarterly meetings are essential in reviewing the progress achieved, discussing challenges, and planning future actions. The involvement of the director ensures the progress is monitored at the highest level, fostering accountability and strategic oversight.

Externally, we communicate this plan's progress to our partners and customers through our annual reports. This comprehensive document provides a detailed overview of the year's achievements and future plans. By sharing this information externally, we aim to provide transparency and build trust with our partners. The annual reports serve as an essential tool for sharing our commitment to diversity, equity, and inclusion and our ongoing efforts to address systemic inequalities.

APPENDIX

Oregon Counts on Us: Oregon Department of Revenue 2022-2027 Strategic Plan

State of Oregon Diversity, Equity, and Inclusion Action Plan: *A Roadmap to Racial Equity and Belonging*

Oregon Department of Revenue 2023-25 Affirmative Action Plan

OREGON COUNTS ON US



Diversity, Equity, and Inclusion Memo

Background

In January 2023, Revenue adopted the agency's first Racial Equity Plan, which incorporates the 10 strategies laid out in the State of Oregon's Diversity, Equity, and Inclusion Action Plan. This plan will be monitored in alignment with the agency's 2022-2027 Strategic Plan.

Who benefits from agency programs, both directly and indirectly?

All Oregonians benefit from the programs offered by the agency.

Who will be burdened by agency programs?

Tax policies impact Oregonians in different ways. Revenue administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. We provide services for the general public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies. Our mission is to together, we collect the revenue that Oregon counts on. Our vision through our work is to create a clear and easy experience for our customers.

How does the agency increase or decrease racial equity? Do proposed new programs have potential unintended/racial equity consequences? What benefits may result from the program?

Fulfilling the agency's mission of together collecting the revenue Oregon counts on requires the agency to recognize, address, and eliminate institutional racism and discrimination. The agency is committed to continuously addressing equity and racism and creating an inclusive environment for all employees and customers. The agency does this by working towards the strategies and actions outlined in its 2023-2027 Racial Equity Plan.

Whose voices and perspectives are not at the table? Why?

All voices and perspectives are invited to the table.

What does the agency do to ensure multiple perspectives are part of our decision-making process?

The agency can use a variety of methods to engage the public and external partners in the development of administrative rules. When considering community engagement, divisions should consider using a rulemaking advisory committee (RAC) to develop rules. The Oregon Administrative Procedures Act (APA) only has a few requirements for RACs and leaves much of the decisions on the constitution and procedural conduct of a RAC up to the agency. RAC members must "represent the interests of persons and communities likely to be affected by the rule." ORS 183.333(1). If an agency appoints a RAC, the APA requires the agency to seek input on the fiscal impact of the potential rule, mitigating the cost of any significant adverse fiscal impact on small businesses and the statement of fiscal impact.

Program rules coordinators use a RAC for rules that have a variety of implementation options in order to gather perspectives from communities directly or indirectly impacted by the rulemaking using a transparent process. A RAC provides an open forum to engage those impacted in determining a solution to the identified problem. When considering the membership of a RAC, the agency identifies groups that will be impacted by the rule or who will care about the outcome of the agency's rulemaking and identify potential members who represent those groups. We use an Interested Parties List to help identify the potential participants. The goal with the RAC membership and any community engagement is to construct a meaningful dialogue for both the agency and the public.

Oregon's Earned Income Tax Credit (EITC) Individual Taxpayer Identification Number (ITIN) filers: REIS Submission Follow Up

All agencies required to submit a REIS as part of the 2023-25 ARB process will also be required to provide a memo with an update on the program in terms of racial equity (a full list of programs is provided below). The submitted memo should provide an overview of the program, funding made available as part of the 2023-25 LAB, and progress towards reaching racial equity goals.

Overview of Program

House Bill 2433 (2021) allows taxpayers filing with Individual Taxpayer Identification Numbers (ITINs) to claim the Oregon Earned Income Credit (EIC). Before, these taxpayers could claim the EIC only if they had a Social Security number (SSN). The Oregon EIC is 9 or 12 percent of the federal Earned Income Tax Credit (EITC), depending on the age of the youngest qualifying child. Taxpayers must still have an SSN to claim the federal EITC.

2023-25 Funding

The Legislatively Adopted Budget made available $445,079 for the Oregon EIC for ITIN filers credit. The department received five positions for ongoing work related to this credit.

Racial Equity Progress

What outcomes did the agency anticipate and what were the actual outcomes of the program? How did you measure the impact? What as the impact of this program on our communities? Share what you learned?

The Legislative Revenue Office estimated 18,000 taxpayers with an ITIN would qualify for the EIC credit per year with an average benefit amount of $315. In the first year of the credit (tax year 2022 returns filed in 2023), the department received 2,600 returns claiming the credit for $697,000 with an average benefit of $260. In the second year of the credit (through May 10, 2024) the department received 5,100 returns claiming the credit for $1.6 million with an average benefit of $310.

How does the program increase or decrease racial equity? Does the program have potential unintended racial equity consequences? What benefits may result from the program?

The expansion of the Oregon EIC to ITIN filers remedies an inequity that exists between SSN and ITIN filers at the state level. All Oregon filers that meet the eligibility requirements, regardless of race, ethnicity, or citizen status will now be able to receive the Oregon EIC. At the federal level, only SSN filers are eligible to receive the federal Earned Income Tax Credit (EITC).

How do we use these results to continually reevaluate and improve our efforts?

The increase between the first and second year is because more software companies supported the credit. After seeing a lower-than-expected uptake in the first year, we reached out to software companies that supported Oregon tax return filing but didn't support the form needed to claim the EIC for ITIN filers to encourage them to support the form in the second year. We used our data to estimate how many of their filers could have qualified for the credit if the company offered it to them and that helped the companies see where they had a gap in their software offering. After some pushback, we made the form required for software companies to support to file returns with us.

Oregon's Earned Income Tax Credit (EITC) Individual Taxpayer Identification Number (ITIN) filers: REIS Submission Follow Up

How did you engage communities during the process? What was the frequency of engagement? Did conversations lead to program or process changes?

Several interest groups were instrumental in getting the changes to statute passed for this credit. The department has provided presentations and data as requested to these groups. The department also continued to promote this credit along with the new Oregon Kids Credit as it conducted outreach this year. These conversations have not led to program or process changes.

What were the challenges the program encountered during implementation?

The biggest challenge was getting software companies on board to support the program. After the first year when the department made the form required.

Is the agency planning to continue the program?

The EIC and EIC for ITIN filers sunsets at the end of 2025. The legislature will discuss renewal during the 2025 legislative session.

Taxpayer Advocate Office: REIS Submission Follow Up

All agencies required to submit a REIS as part of the 2023-25 ARB process will also be required to provide a memo with an update on the program in terms of racial equity (a full list of programs is provided below). The submitted memo should provide an overview of the program, funding made available as part of the 2023-25 LAB, and progress towards reaching racial equity goals.

Overview of Program

House Bill 3373 (2021) established the Oregon Taxpayer Advocate Office to assist taxpayers. The office:

- Helps taxpayers get information.
- Reviews complaints.
- Identifies barriers to service.
- Provides faster service to taxpayers whose issues are not resolved through normal channels.
- Represents taxpayers' interests in policymaking.
- Completes other purposes listed in ORS 305.800.

To establish the office, Oregon followed examples from the IRS and other states. These examples of official taxpayer advocates go as far back as 1979. The measure used this history and best practices to create ways for the office to:

- Reassure the public of its independence.
- Examine both individual and systemic taxpayer issues.
- Establish performance metrics.
- Dedicate enough resources to the office.

2023-25 Funding

The Legislatively Adopted Budget made available $792,000 for the Taxpayer Advocate Office.

Racial Equity Progress

What outcomes did the agency anticipate and what were the actual outcomes of the program? How did you measure the impact? What as the impact of this program on our communities? Share what you learned?

The goal of the office is to:

- Improve voluntary compliance with tax filing.
- Embed a lens of equity and access within the department.
- Improve efforts to connect with taxpayers and break down barriers.
- Build relationships with community-based organizations.

The office achieves this by assisting taxpayers with access to understandable information. It documents and answers taxpayers' questions. It provides a biennial report to the legislature on the status and

operation of the office. This report includes identified issues or barriers to the equitable and fair collection of taxes. It collaborates with internal personnel to resolve complex and sensitive taxpayer problems. It provides expeditious service for taxpayer issues not resolved through ordinary channels. It receives and evaluates complaints of improper, abusive, or inefficient service by employees. It reviews current and potential policies and procedures, attends planning meetings, and recommends solutions. It also advises the director of improper action in administering laws.

The Taxpayer Advocate Office measures outcomes through its inquiry and case tracking. In its first two years of operation, the office assisted taxpayers with 1,873 inquiries. The majority of inquirers needed instructions on who to contact or what next steps to take. The Taxpayer Advocate Office served as a friendly first point of contact to meet those needs. Once a taxpayer exhausts normal channels, the office can open a case for them. Cases provide faster service to more complex inquiries. In the first two years the office opened 327 cases. Of these, 42 percent required intervention outside the normal process. This can include making changes to processes to prevent issues from recurring.

By providing access to information and advocating for solutions to taxpayer problems, the Taxpayer Advocate Office was also able to identify areas for improvement in department policy and procedure. The office recommended solutions in its 2022 biennial legislative report. It also included updates in its 2023 annual report. These have helped shape several new and ongoing customer service improvements within the department.

How does the program increase or decrease racial equity? Does the program have potential unintended racial equity consequences? What benefits may result from the program?

This program increases racial equity and provides racial equity benefits. Taxpayers face barriers that interfere with their ability to follow the tax system. The barriers include:

- Lack of trust in the tax system.
- Fear of taxes.
- Complex tax situations.
- Language barriers.
- Inability to access tax help sites.
- Individual hardships.

Barriers can prevent Oregonians from filing their taxes. Barriers can also prevent taxpayers from receiving benefits they may be eligible for based on tax filing status. Some of those benefits include the Earned Income Tax Credit (EITC), student financial aid, and homeownership. Banks and employers may need proof of taxes filed to offer a job or a loan as well.

In some cases, a taxpayer has tried to resolve their tax problems with the department but hasn't been able too. Or the taxpayer believes the department's systems or procedures are not working. These situations can result in financial difficulties and barriers for the taxpayer. The Taxpayer Advocate Office

provides a single point of contact to assist. The office can identify, track, and report systemic departmental or policy issues. These issues may need administrative or legislative action to address them.

The department must expand opportunities to:

- Connect with taxpayers.
- Break down barriers.
- Build relationships with community-based organizations.

These actions can improve voluntary compliance with tax filing and focus on equity and access for taxpayers. The Taxpayer Advocate Office serves as a tool for achieving these objectives.

How do we use these results to continually reevaluate and improve our efforts?

A dashboard allows Taxpayer Advocate Office staff to view performance and customer feedback. Staff can use this information to find ways they can better serve taxpayers.

How did you engage communities during the process? What was the frequency of engagement? Did conversations lead to program or process changes?

The Taxpayer Advocate Office attended quarterly meetings of the Economic Development and Community Services State-Tribal Cluster Meetings, monthly meetings of the Poverty Relief Task Force, and participated in the Oregon Department of Human Services Self-Sufficiency Program and House Bill 4117 Implementation group. Participants at these events included tribal partners, community partners, and other agency partners.

The Taxpayer Advocate also gave several presentations and panel appearances in 2023, including to the Oregon State Bar Association, Salem Tax Practitioners, the Western States Association of Tax Administrators Conference, the Federation of Tax Administrators Compliance Conference, and as a member of Oregon State Treasurer Tobias Read's Financial Empowerment Advisory Team.

Finally, the Taxpayer Advocate Office partnered with MFS-CASH Oregon and AARP Tax-Aide to compile an interactive free tax help map. The department added the map to its website. Customers viewed the map approximately 95,000 times in 2023.

Conversations in these meetings have helped shape the Taxpayer Advocate Office's recommendations. around customer experience such as refund delays, unanswered questions, and small business tax help.

What were the challenges the program encountered during implementation?

The Taxpayer Advocate Office develops recommendations based on taxpayer inquiries and community engagement. The department handles implementing those recommendations. The Taxpayer Advocate

cannot own or put in place most recommendations. The department's new Customer Experience Center of Excellence helps provide a process for assigning and monitoring changes.

Inquiry volume also almost doubled between 2022 and 2023 with staffing staying constant. Most inquiries in 2022 came by phone or email. The majority of inquiries in 2023 came via the form on the Taxpayer Advocate webpage. This form collects key information as part of the inquiry and expedites the research and response process. Increased use of the form in 2023 helped the Taxpayer Advocate Office maintain a high level of service even with the rise in inquiries.

Is the agency planning to continue the program?

Per requirements in ORS 305.800, the department is planning to continue the Taxpayer Advocate Office.

Program Prioritization for 2025-27

Agency Name: Department of Revenue

2025-27 Biennium **Agency Number: 15000**

Program 1

Program/Division Priorities for 2025-27 Biennium

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
DCR	Priority (ranked with highest priority first)		Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request
	Agcy	Prgm/ Div																				
005-08-00-00000	1	PTAC	DOR	PTAC	Personal Income Tax Program Services	1,2,4,5,8,10	4	34,263,346		1,354,113				$ 35,617,459	158	142.39		Y	S	ORS 305.015 ORS 305.025. ORS Chapters 305, 314, 315, 316, and 317		
006-02-00-00000	2	BUS	DOR	BUS	Withholding, Other Taxes & Fees	8, 10	4	7,583,061		9,730,169				$ 17,313,230	67	66.50	Y	Y	S	ORS 305, 314, 316, 320		
006-07-00-00000	3	BUS	DOR	BUS	Corporation and Estate	8, 10	4	14,854,617		560,817				$ 15,415,434	48	48.00	Y	Y	S	ORS 118, 305, 314, 316, 317, 318		
006-12-00-00000	4	BUS	DOR	BUS	Multistate Tax Commission		4			347,342				$ 347,342				Y	S	ORS 305.685		
008-01-00-00000	5	CAT	DOR	CAT	Corporate Activity Tax	8, 10	4			18,452,795				$ 18,452,795	50	49.23	Y	Y	S	ORS 305, 317A		
005-05-00-00000	6	PTAC	DOR	PTAC	Personal Income Tax Compliance	4,5,8,10	4	38,136,461		1,444,283				$ 39,580,744	135	133.83		Y	S	ORS 305.015 ORS 305.025. ORS Chapters 305, 314, 315, 316, and 317		
004-05-00-00000	7	PTD	DOR	PTD	Industrial Valuation and Central Assessment	2, 3, 8	4	10,946,844		3,794,487				$ 14,741,331	43	43.00		Y	S	ORS 307.010; ORS 307.020; ORS 308.205; ORS 308.232; ORS 308.235; ORS 308.290; ORS 308.408; ORS 308.411; ORS 308.413; ORS 308.515; ORS 308.550; ORS 308.555; ORS 308.565		GB POP 102 - (1,391,381) GF ; FTE 5.08 GB POP 070 - ($1,726,271) OF ; FTE (5.08)
030-04-00-00000	8	CSR ELVIS	DOR	CSR ELVIS	Core Systems Replacement Operations & Maintenance		4			3,103,843				$ 3,103,843	0	0.80	Y	Y	S			
007-04-00-00000	9	COLL	DOR	COLL	Operations, Policy & Systems Section		4	7,361,528		3,622,995				$ 10,984,523	48	47.50		Y	S	ORS Chapters 18, 293, 305, and 314		
007-05-00-00000	10	COLL	DOR	COLL	Tax Collections Section		4	27,345,054		3,347,543				$ 30,692,597	140	139.75		Y	S	ORS Chapters 18, 305 and 314		
004-03-00-00000	11	PTD	DOR	PTD	Cadastral Information Systems Unit	2, 3, 8	4	2,211,193		948,479				$ 3,159,672	7	7.00		Y	S	ORS 306.120-132; ORS 305.115; ORS 308.225-517		GB POP 070 - ($761,339) OF

Program/Division Priorities for 2025-27 Biennium

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
DCR	Priority (ranked with highest priority first)		Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request
	Agcy	Prgm/ Div																				
004-06-00-00000	12	PTD	DOR	PTD	County Support, Assistance and Oversight	2, 3, 8	4	6,025,464		33,871,956				$ 39,897,420	18	18.00		Y	S	ORS 308.010; ORS 306.150; ORS 294.461; ORS 294.510; ORS 306.245 ORS 310.060 ORS 311.250 ORS 307.010-307.990 ORS 285C.125 ORS 294.175 ORS 309.200 ORS 309.203 ORS 306.115 ORS 306.120 ORS 306.152 ORS 308.010 ORS 306.115 ORS 324.070 ORS 294.495-294.520		GB POP 070 - ($8,600,516) OF
004-07-00-00000	13	PTD	DOR	PTD	Forestland Valuation and Timber Taxes	2, 3, 8	4	$ 2,342,749		54,333				$ 2,397,082	8	8.00		Y	S	ORS 321.005 ORS 321.700 ORS 321.210 ORS 308A.092 ORS 321.257 ORS 321.805 ORS 321.833		
006-08-00-00000	14	BUS	DOR	BUS	Cigarette and Tobacco Programs	8, 10	4			4,381,331				$ 4,381,331	13	12.50		Y	S	ORS 323.005-323.482 ORS 323.740 ORS 823.850-823.862 MSA ORS 180.400-180.494 ORS 323.500-323.645		
014-01-00-00000	15	MJ	DOR	MJ	Marijuana Program	8, 10	4			4,423,164				$ 4,423,164	10	10.00	Y	Y	S	ORS 475C; ORS 475B		
006-06-00-00000	16	BUS	DOR	BUS	Oregon Special Business Programs	8, 10	4	180,103		2,917,535				$ 3,097,638	10	10.00		Y	S	ORS 320.300–320.350 ORS 305.620. ORS 403.200–403.250 ORS 465.101–465.131 ORS 320.005–320.150 ORS 453.396–453.414 ORS 320.400–320.490 ORS 320.400–320.490 ORS 320.400–320.490. ORS 307.870-890 ORS 468B.427-437		
007-06-00-00000	17	COLL	DOR	COLL	Other Agency Accounts		4			14,573,117				$ 14,573,117	66	65.16	Y	Y	S	ORS Chapter 293 and Chapter 18		GB POP 106 - $1,284,628 OF ; POS 7 ; FTE 6.16
019-01-00-00000	18	NPH	DOR	NPHE	Non-Profit Housing for Elderly Persons		12	3,413,289						$ 3,413,289				Y	S	ORS 310.630-310.706		

Program/Division Priorities for 2025-27 Biennium

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
DCR	Priority (ranked with highest priority first)		Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request
	Agcy	Prgm/ Div																				
025-03-00-00000	19	Sr Deferral	DOR	Sr Deferral	Sr Citizens Prop Tax Deferral SP		4			22,538,000				$ 22,538,000				Y	S	ORS 311.666-311.701		GB POP 070 - ($14,031,339) OF
025-02-00-00000	20	Sr Deferral	DOR	Sr Deferral	Sr Citizens Prop Tax Deferral OF		4			2,106,865				$ 2,106,865	9	7.34		Y	S			
007-03-00-00000	21	COLL	DOR	COLL	Recovery Services		4	-		-				$ -				Y	S	ORS Chapter 18		Positions/Funding moved into OAA and OPS.
003-01-00-00000		ASD	DOR	ASD	Director's Office		4	4,492,254		1,489,386				$ 5,981,640	15	15.00	Y	N				
003-03-00-00000		ASD	DOR	ASD	Financial Services		4	24,188,257		9,080,223				$ 33,268,480	26	25.76	Y	N				
003-04-00-00000		ASD	DOR	ASD	Human Resources		4	3,303,930		1,091,869				$ 4,395,799	13	13.00	Y	N				
003-07-00-00000		ASD	DOR	ASD	Communications		4	1,549,433		515,241				$ 2,064,674	5	5.00	Y	N				
003-08-00-00000		ASD	DOR	ASD	General Services		4	2,128,977		1,633,054				$ 3,762,031	6	6.00	Y	N				
003-11-00-00000		ASD	DOR	ASD	Research		4	2,955,161		974,957				$ 3,930,118	11	11.00	Y	N				
003-12-00-00000		ASD	DOR	ASD	Audit		4	604,683		200,269				$ 804,952	2	2.00	Y	N				
003-13-00-00000		ASD	DOR	ASD	Internal Controls		4	2,518,478		861,015				$ 3,379,493	10	10.00						
004-01-00-00000		PTD	DOR	PTD	Property Tax Division Administration		4	3,449,600		328,826				$ 3,778,426	3	3.00		Y				
005-01-00-00000		PTAC	DOR	PTAC	Personal Tax and Compliance Div Admin		4	3,654,714		112,794				$ 3,767,508	2	2.00		Y				
006-01-00-00000		BUS	DOR	BUS	Business Division Administration		4	2,756,905		822,583				$ 3,579,488	3	3.00	Y	Y		ORS 180, 305, 307, 314, 315, 317, 317A, 318, 320, 323, 403, 453, 465, 468B, 475B, 475C, 823			
007-02-00-00000		COLL	DOR	COLL	Collection Division Administration		4	2,835,509		2,180,025				$ 5,015,534	5	4.52		Y		ORS 305.015-.025 ORS 305, 314, 316, and 317 ORS 293.250 ORS 190.240		GB POP 106 - $618,736 OF ; POS 4 ; FTE 3.52
009-01-00-00000		IT	DOR	IT	Information Technology Services-CIO Admin		4	5,208,815		3,144,442				$ 8,353,257	4	4.00	Y	N				
009-02-00-00000		IT	DOR	IT	Engineering Services		4	4,969,016		1,543,137				$ 6,512,153	18	18.00	Y	N				
009-03-00-00000		IT	DOR	IT	GenTax Projects & New Development		4	1,099,769		343,654				$ 1,443,423	4	4.00	Y	N				
009-04-00-00000		IT	DOR	IT	Processing Center		4	19,486,167		5,539,781				$ 25,025,948	146	111.81	Y	N				
009-05-00-00000		IT	DOR	IT	Support Services		4	4,050,196		1,187,478				$ 5,237,674	17	17.00	Y	N				
009-06-00-00000		IT	DOR	IT	GenTax Ops and Maint		4	18,148,674		4,093,276				$ 22,241,950	44	43.20	Y	N				GB POP 101 - $1,331,560 ; $397,736 OF ; POS 4 ; FTE 3.20
														$ -								
087-01-00-00000		Debt Services	DOR	DS	Capital Debt Service and Related Costs			5,233,018						$ 5,233,018								
														$ -								
														$ -								
														$ -								
														$ -								
								267,297,265	-	166,715,177	-	-	-	$ 434,012,442	1,164	1,107.29						

1 1 1 0 -
434,012,441

7. Primary Purpose Program/Activity Exists

1 Civil Justice
2 Community Development
3 Consumer Protection
4 Administrative Function
5 Criminal Justice
6 Economic Development
7 Education & Skill Development
8 Emergency Services
9 Environmental Protection
10 Public Health
11 Recreation, Heritage, or Cultural
12 Social Support

19. Legal Requirement Code

C Constitutional
D Debt Service
FM Federal - Mandatory
FO Federal - Optional (once you choose to participate, certain requirements exist)
S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

Program/Division Priorities for 2025-27 Biennium

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
DCR	Priority (ranked with highest priority first)		Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request
	Agcy	Prgm/ Div																				

* Large Funding Stream over $100million.
* Impact to General Fund
* Long term Health of tax programs.
* Core business function.
* Administrative efficiency
* Statutorily Required.
* Business Continuity Plan
* Customer Funded.
* DCR level

10% Reduction Options (ORS 291.216)			2025-27 CSL	269,246,694	161,255,888	430,502,582	1,150	1,093.86			
Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
1	PTD	SAO	4049-LDS2	319,271	6,516	325,787	1	1.00	4049000	Eliminate training coordinator, reallocate duties to General Program team. Indirect revenue impact. This position designs online training and recommends training opportunities for state and county appraisers. Adequately trained appraisers are crucial for accurate values for taxation.	Jul-25
1	PTD	SAO	4079-AA3-Timber	240,513	4,908	245,421	1	1.00	4079000	Appraiser reduction in the support in administration of Timber tax programs and on special assessment property programs. Reduces support and oversight for county operations. Reduces resource to carryout mandated training function for county appraisal staff in specialized field. Direct revenue impact as this position processes returns.	Jul-25
1	PTD	SAO	4032-PA1-Bopta	260,460	5,316	265,775	1	1.00	4032000	Eliminates position that provides training to Board of Property Tax Appeals members. Work will be reassigned to others with an impact to the quality of services provided.	Jul-25
1	PTD	SAO	4133-AA3-CMART	319,271	6,516	325,787	1	1.00	4133000	Reduce level of support and oversight of county operations, CAFFA grant administration, Ratio Review, and assistance to counties. Will shift resource and duties to other team members. Indirect revenue impact.	Jul-25
1	PTD	SAO	4147-AS1	184,829	3,772	188,601	1	1.00	4147000	Eliminates support resource for the County Support, Assistance, and Oversight section. Shifts duties to program appraisers and OPAs to complete. Indirect revenue impact.	Jul-25
1	PTD	Pass-through special payments	CAFFA pass-through OTHER FUNDS governed by ORS 294.184 and 294.178- not General Fund dollars	-	2,400,000	2,400,000	-	-	0	Reducing pass-through dollars will create deficits in county assessment offices.	Jul-25
1	PTAC	PIT	OS2 5702 - Seasonal	74,279	1,516	75,795	1	1.00	5702000	Delayed handling of paper correspondence during processing season, increasing time to refund.	Jul-25
1	PTAC	PIT	OS2 5703 - Seasonal	77,011	1,572	78,583	1	1.00	5703000	Delayed handling of paper correspondence during processing season, increasing time to refund.	Jul-25
1	PTAC	PIT	OS2 5704 - Seasonal	67,358	1,375	68,733	1	1.00	5704000	Delayed handling of paper correspondence during processing season, increasing time to refund.	Jul-25
1	PTAC	PIT	OS2 5705 - Seasonal	63,551	1,297	64,848	1	1.00	5705000	Delayed handling of paper correspondence during processing season, increasing time to refund.	Jul-25
1	PTAC	PIT	AS1 5267 - ADP	206,203	4,208	210,411	1	1.00	5267000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 5464 - ADP	206,203	4,208	210,411	1	1.00	5464000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 5429 - ADP	206,203	4,208	210,411	1	1.00	5429000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 3583 - ADP	206,203	4,208	210,411	1	1.00	3583000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 5400 - ADP	206,203	4,208	210,411	1	1.00	5400000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 5028 - ADP	206,203	4,208	210,411	1	1.00	5028000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 5019 - ADP	206,203	4,208	210,411	1	1.00	5019000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	TA1 5520 - Bend	214,583	4,379	218,962	1	1.00	5520000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 6439 - WVF2	208,014	10,948	218,962	1	1.00	6439000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5455 - Eugene	282,230	5,760	287,990	1	1.00	5455000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5129 - WVF2	214,583	4,379	218,962	1	1.00	5129000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5119 - Gresham	214,583	4,379	218,962	1	1.00	5119000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5517 - Medford	214,583	4,379	218,962	1	1.00	5517000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5646 - Portland	222,781	4,547	227,328	1	1.00	5646000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	RA1 5462 - Eugene	206,203	4,208	210,411	1	1.00	5462000	Decreased collections and front desk support in the Eugene office.	Jul-25
1	PTAC	PIT	Services and Supplies for 19 positions	391,905	18,160	410,065	-	-	0	S&S associated to position reduction.	Jul-25
1	Bus	006-07	Corp TA2 (5364)	233,150	12,271	245,421	1	1.00	5364000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
1	Bus	006-07	Corp TA2 (6449)	233,150	12,271	245,421	1	1.00	6449000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
1	Bus	006-02	Withholding CS2 (6535)	192,953	95,037	287,990	1	1.00	6535000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
1	Bus	006-07	Corp TA2 (6437)	262,965	13,840	276,805	1	1.00	6437000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
1	Bus	006-02	Withholding CS2 (6537)	192,953	95,037	287,990	1	1.00	6537000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
1	Bus	006-02	Withholding CS2 (6630)	-	245,421	245,421	1	1.00	6630000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
1	Bus	006-02	Withholding CS2 (6447)	172,752	72,669	245,421	1	1.00	6447000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
1	Bus	006-02	Withholding PA1 (6405)	-	265,775	265,775	1	1.00	6405000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	Jul-25
1	Bus	Bus	S&S / capital outlay ($12,350 GF/$6,650 OF per position)	98,800	53,200	152,000	-	-	0	S&S associated to position reduction.	Jul-25
1	Collection	OAA	Revenue Agent 1	-	175,743	175,743	1	1.00	6504000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
1	Collection	OAA	Position S&S	-	24,550	24,550	-	-	0	S&S associated to position reduction.	Jul-25
1	Collection	OAA	Revenue Agent 1	-	175,743	175,743	1	1.00	6487000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
1	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS--Individual	Revenue Agent 1	-	210,411	210,411	1	1.00	6623000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS--Individual	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS--Individual	Revenue Agent 1	172,228	3,515	175,743	1	1.00	5440000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS--Individual	Revenue Agent 1	210,411	-	210,411	1	1.00	5554000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS--Individual	Position S&S	24,550	-	24,550	-	-		S&S associated to position reduction.	Jul-25

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Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
1	Collection	TCS--Individual	Revenue Agent 1	191,751	3,913	195,664	1	1.00	5657000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS--Individual	Revenue Agent 1	206,203	4,208	210,411	1	1.00	6357000	Increase of processing time of financials statements which would cause a delayed response to debtors that are experiencing a financial hardship.	Jul-25
1	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS-Business	Revenue Agent 1	206,203	4,208	210,411	1	1.00	5658000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS-Business	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS-Business	Revenue Agent 1	175,743	-	175,743	1	1.00	5550000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS-Business	Position S&S	24,550	-	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	Collection	Postage from elimination of the Statement of Account	700,000	400,000	1,100,000	-	-		Elimination of the Statements of Accounts would improve customer service, however it is unclear whether the GenTax system will allow those notices to no longer be issued without substantial programming, or whether it's even possible given that it's part of the system's core functionality. We are currently determining viability of this option.	Jul-25
1	CAT	15000-008-01	CAT TA2 (8116)	-	245,421	245,421	1	1.00	8116000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
1	CAT	15000-008-01	CAT TA2 (8034)	-	245,421	245,421	1	1.00	8034000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
1	CAT	15000-008-01	CAT RA2 (8112)	-	195,664	195,664	1	1.00	8112000	Will reduce the department's ability to collect past due taxes from CAT taxpayers including performing liable entity determinations to ensure the debt is assigned to the appropriate person.	Jul-25
1	CAT	15000-008-01	CAT OPA2 (8051)	-	236,003	236,003	1	1.00	8051000	Will decrease the amount of policy and system work related to the CAT program that is essential to ensure taxpayers have what they need to voluntarily comply with the tax.	Jul-25
1	CAT	15000-008-01	S&S / capital outlay ($10,000 OF per position)	-	40,000	40,000	-	-	0	S&S associated to position reduction.	Jul-25
1	MJ	014-01	TA2 (5692)	-	245,421	245,421	1	1.00	5692000	Will reduce number of Marijuana audits, directly reducing OF revenues that are shared with other state agencies and local governments.	Jul-25
2	PTD	SAO	4341-OPA3-ORMAP	347,294	7,088	354,382	1	1.00	4341000	Eliminates position responsible for administration of the Oregon Map Project (ORMAP) and is also the division rules coordinator. Redistributes work to remaining OPA3/4.	Jul-25
2	PTD	SAO	4110-AA3-gen programs	271,269	5,536	276,805	1	1.00	4110000	Reduction of appraiser on training team for DOR and county appraisers, as well as supervisory processes. This position includes, but is not limited to, training county appraisal staff, reviews supervisory petitions and issues orders, and provides assistance to external partners with MAV calculations. Indirect revenue impact.	Jul-25
2	PTD	Valuation	4223 - VAL-Appraiser Analyst 2	148,480	96,941	245,421	1	1.00	4223000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	Jul-25
2	PTD	Valuation	4198 -VAL- Appraiser Analyst 3	189,041	123,423	312,464	1	1.00	4198000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	Jul-25
2	PTD	Valuation	4243 - VAL-Appraiser Analyst 4	167,467	109,338	276,805	1	1.00	4243000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues. Also, this will significantly impact our ability to defend our ability to defend our values in tax court.	Jul-25
2	PTD	Pass-through special payments	CAFFA pass-through OTHER FUNDS governed by ORS 294.184 and 294.178- not General Fund dollars	-	2,200,000	2,200,000	-	-	0	Reducing pass-through dollars will create deficits in county assessment offices.	Jul-25
2	PTAC	PIT	PSR3 5696 - Seasonal	78,296	1,598	79,894	1	0.50	5696000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5697 - Seasonal	80,831	1,650	82,481	1	0.50	5697000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5698 - Seasonal	76,262	1,556	77,818	1	0.50	5698000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5699 - Seasonal	80,831	1,650	82,481	1	0.50	5699000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5700 - Seasonal	95,875	1,957	97,832	1	0.50	5700000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5706 - Seasonal	82,481	-	82,481	1	0.50	5706000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5707 - Seasonal	77,818	-	77,818	1	0.50	5707000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5708 - Seasonal	77,818	-	77,818	1	0.50	5708000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5709 - Seasonal	79,894	-	79,894	1	0.50	5709000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5725 - Seasonal	38,131	778	38,909	1	0.25	5725000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5726 - Seasonal	38,131	778	38,909	1	0.25	5726000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5729 - Seasonal	38,131	778	38,909	1	0.25	5729000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5731 - Seasonal	38,131	778	38,909	1	0.25	5731000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5732 - Seasonal	38,131	778	38,909	1	0.25	5732000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5733 - Seasonal	38,131	778	38,909	1	0.25	5733000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5734 - Seasonal	40,415	825	41,240	1	0.25	5734000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5740 - TSU	161,662	3,299	164,961	1	1.00	5740000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25
2	PTAC	PIT	PSR3 5744 - TSU	161,662	3,299	164,961	1	1.00	5744000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25

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Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
2	PTAC	PIT	PSR3 5745 - TSU	191,751	3,913	195,664	1	1.00	5745000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25
2	PTAC	PIT	PSR3 5746 - TSU	166,702	3,402	170,104	1	1.00	5746000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25
2	PTAC	PIT	PSR3 5747 - TSU	191,751	3,913	195,664	1	1.00	5747000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25
2	PTAC	PIT	Supervisor 2 5665 - TSU	331,385	6,763	338,148	1	1.00	5665000	Reduction in supervision for call center employees.	Jul-25
2	PTAC	PIT	OPA3 5720 - Policy	169,787	-	169,787	1	0.50	5720000	Reduction in project management capacity.	Jul-25
2	PTAC	PIT	PSR3 6345 - Portland	178,270	3,638	181,908	1	1.00	6345000	Reduction in front desk customer service for the Portland Field Office.	Jul-25
2	PTAC	PIT	PSR4 5756 - Eugene	191,751	3,913	195,664	1	1.00	5756000	Reduction in front desk customer service and field compliance in the Eugene Field Office.	Jul-25
2	PTAC	PIT	PSR4 5755 - Bend	191,751	3,913	195,664	1	1.00	5755000	Reduction in front desk customer service and field compliance in the Bend Field Office.	Jul-25
2	PTAC	PIT	PSR4 5757 - Gresham	191,751	3,913	195,664	1	1.00	5757000	Reduction in front desk customer service and field compliance in the Gresham Field Office.	Jul-25
2	PTAC	PIT	PSR4 5407 - Medford	231,283	4,720	236,003	1	1.00	5407000	Reduction in front desk customer service and field compliance in the Medford Field Office.	Jul-25
2	PTAC	PIT	TA2 5722 - MEDC	127,621	-	127,621	1	0.50	5722000	Less audits of complex entity and personal income tax returns.	Jul-25
2	PTAC	PIT	TA1 5081 - WVF1	206,203	4,208	210,411	1	1.00	5081000	Less audits of personal income tax returns completed.	Jul-25
2	PTAC	PIT	S&S for 12 permanent full time positions	202,446	33,559	236,005	-	-	0	S&S associated to position reduction.	Jul-25
5% Reduction				13,632,659	8,288,873	21,921,532					
2	Bus	006-02	Withholding OS1 (6384)	-	164,961	164,961	1	1.00	6384000	Will reduce the number of new and updated employer registrations processed, this leads to incorrect notices being sent including billings. Impacts other state agencies and other divisions with Revenue and creates more work overall.	Jul-25
2	Bus	006-07	Corp TA2 (5306)	262,965	13,840	276,805	1	1.00	5306000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
2	Bus	006-02	Withholding OS1 (6045)	170,104	-	170,104	1	1.00	6045000	Will reduce the number of new and updated employer registrations processed, this leads to incorrect notices being sent including billings. Impacts other state agencies and other divisions with Revenue and creates more work overall.	Jul-25
2	Bus	006-07	Corp TA2 (6566)	245,421	-	245,421	1	1.00	6566000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
2	Bus	006-07	Corp TA1 (5035)	208,014	10,948	218,962	1	1.00	5035000	Reduced audits and related compliance activities.	Jul-25
2	Bus	006-02	Withholding CS2 (6411)	196,142	69,633	265,775	1	1.00	6411000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
2	Bus	006-02	Withholding AS1 (5265)	206,203	4,208	210,411	1	1.00	5265000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	Jul-25
2	Bus	006-08	OSBP TA2 (6592)	-	245,421	245,421	1	1.00	6592000	Will reduce number of tobacco audits, directly reducing OF revenues.	Jul-25
2	Bus	006-02	Withholding PSR4 (6615)	-	236,003	236,003	1	1.00	6615000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	Jul-25
2	Bus	Bus	S&S / capital outlay ($12,350 GF/$6,650 OF per position)	111,150	59,850	171,000	-	-	0	S&S associated to position reduction.	Jul-25
2	Collection	OPS-Financials	Revenue Agent 2	206,203	4,208	210,411	1	1.00	6349000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Other higher classifications may have to perform this work. There will also be a reduction in the support of the agency's goal of one agent assisting a taxpayer who owes both tax and non-tax debt.	Jul-25
2	Collection	OPS-Financials	Position S&S	24,059	491	24,550	-	-	0	S&S associated to position reduction.	Jul-25
2	Collection	OPS-Financials	Revenue Agent 2	188,601	-	188,601	1	1.00	5561000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Other higher classifications may have to perform this work. There will also be a reduction in the support of the agency's goal of one agent assisting a taxpayer who owes both tax and non-tax debt.	Jul-25
2	Collection	OPS-Financials	Position S&S	24,550	-	24,550	-	-	0	S&S associated to position reduction.	Jul-25
2	Collection	OAA	Revenue Agent 1	-	181,908	181,908	1	1.00	6483000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
2	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	OAA	Revenue Agent 1	-	188,601	188,601	1	1.00	6386000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
2	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	OAA	Revenue Agent 1	-	195,664	195,664	1	1.00	6488000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
2	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	OAA	Revenue Agent 1	-	175,743	175,743	1	1.00	6560000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
2	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS-Business	Revenue Agent 1	198,612	4,053	202,665	1	1.00	6364000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS-Business	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	-	210,411	210,411	1	1.00	6030000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	191,751	3,913	195,664	1	1.00	6117000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	198,612	4,053	202,665	1	1.00	6134000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	206,203	4,208	210,411	1	1.00	6363000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25

10% Reduction Options (ORS 291.216)		2025-27 CSL	269,246,694	161,255,888	430,502,582	1,150	1,093.86			
Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
2	Collection	TCS--Individual	Revenue Agent 1	198,612	4,053	202,665	1	1.00	6132000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	175,743	-	175,743	1	1.00	5450000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,550	-	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	172,228	3,515	175,743	1	1.00	5485000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	CAT	15000-008-01	CAT TA2 (8123)	-	245,421	245,421	1	1.00	8123000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
2	CAT	15000-008-01	CAT TA2 (8263)	-	255,242	255,242	1	1.00	8236000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
2	CAT	15000-008-01	CAT TA2 (8033)	-	57,128	57,128	1	0.23	8033000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
2	CAT	15000-008-01	CAT RA2 (8111)	-	227,328	227,328	1	1.00	8111000	Will reduce the department's ability to collect past due taxes from CAT taxpayers including performing liable entity determinations to ensure the debt is assigned to the appropriate person.	Jul-25
2	CAT	15000-008-01	S&S / capital outlay ($10,000 OF per position)	-	40,000	40,000	-	-	0	S&S associated to position reduction.	Jul-25
2	MJ	014-01	S&S / capital outlay ($10,000 per position)	-	10,000	10,000	-	-	0	S&S associated to position reduction.	Jul-25
2	MJ	014-01	AS1 (3627)	-	164,961	164,961	1	1.00	3627000	Elimination of the positions will increase wait times for taxpayers and jeopardize best practices for cash handling.	Jul-25
2	MJ	014-01	S&S / capital outlay ($10,000 per position)	-	10,000	10,000	-	-	0	S&S associated to position reduction.	Jul-25
3	PTD	Valuation	4246 -VAL- Appraiser Analyst 3	197,101	128,686	325,787	1	1.00	4246000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	Jul-25
3	PTD	Valuation	4051 -VAL- Appraiser Analyst 3	197,101	128,686	325,787	1	1.00	4051000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	Jul-25
3	PTD	Valuation	4202 - VAL - Revenue Manager 1	232,433	151,754	384,187	1	1.00	4202000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues. Also, this will significantly increase the strain on the remaining managers by increasing the number of staff managed to just under 20 FTE.	Jul-25
3	PTD	Valuation	4342 - VAL - Office Specialist 2	191,751	3,913	195,664	1	1.00	4342000	Eliminates support resource for the Valuation Section. Shifts duties to appraisers to complete. Indirect revenue impact.	Jul-25
3	PTD	Valuation	4029 - VAL - Administrative Specialist 2	231,283	4,720	236,003	1	1.00	4029000	Eliminates support resource for the Valuation Section. Shifts duties to appraisers to complete. Indirect revenue impact.	Jul-25
3	PTD	SAO	4242- SAO - Appraiser Analyst 3	319,271	6,516	325,787	1	1.00	4240000	Reduce level of support and oversight of county operations, CAFFA grant administration, Ratio Review, and assistance to counties. Will shift resource and duties to other team members. Indirect revenue impact.	Jul-25
3	PTAC	PIT	TA1 5092 - WVF1	271,269	5,536	276,805	1	1.00	5092000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5083 - WVF1	282,230	5,760	287,990	1	1.00	5083000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5571 - WVF1	282,230	5,760	287,990	1	1.00	5571000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5388 - WVF1	282,230	5,760	287,990	1	1.00	5388000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5102 - WVF1	260,460	5,316	265,775	1	1.00	5102000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5070 - WVF1	222,781	4,547	227,328	1	1.00	5070000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5396 - WVF1	282,230	5,760	287,990	1	1.00	5396000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5370 - WVF1	214,583	4,379	218,962	1	1.00	5370000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5141 - WVF1	282,230	5,760	287,990	1	1.00	5141000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5623 - WVF1	287,990	-	287,990	1	1.00	5623000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5641 - WVF1	282,230	5,760	287,990	1	1.00	5641000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	Supervisor 2 6127 - WVF2	331,385	6,763	338,148	1	1.00	5165000	Reduction in supervision for audit processes and employees.	Jul-25
3	PTAC	PIT	TA2 5425 - Conference	294,101	6,002	300,103	1	1.00	5425000	Increased wait time to complete conference appeals.	Jul-25
3	PTAC	PIT	S&S for 13 positions	319,133	29,255	348,388	-	-	0	S&S associated to position reduction.	Jul-25
3	Bus	006-07	Corp TA2 (6581)	287,990	-	287,990	1	1.00	6581000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
3	Bus	006-02	Withholding CS2 (6536)	192,953	95,037	287,990	1	1.00	6536000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
3	Bus	006-07	Corp Manager 1 (5180)	271,824	14,307	286,131	1	1.00	5180000	Will reduce program support activities as well as maintain appropriate staff to manager ratio.	Jul-25
3	Bus	006-02	Withholding Supervisor 1 (6540)	144,877	71,358	216,235	1	1.00	6540000	Will reduce program support activities as well as maintain appropriate staff to manager ratio.	Jul-25
3	Bus	006-07	Corp TA2 (5155)	296,841	15,623	312,464	1	1.00	5155000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
3	Bus	006-06	OSBP PA1 (6514)	-	265,775	265,775	1	1.00	6514000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	Jul-25
3	Bus	006-02	Withholding CS1 (6512)	-	245,421	245,421	1	1.00	6512000	Will reduce number of tobacco inspections, directly reducing OF revenues.	Jul-25
3	Bus	006-02	Withholding PSR4 (6058)	-	236,003	236,003	1	1.00	6058000	Will increase call wait times for Oregon employers and lead to slower processing times for account updates which leads to incorrect notices, including billings, being sent to taxpayers. Impacts other state agencies and other divisions in the department and creates more work overall.	Jul-25
3	Bus	Bus	S&S / capital outlay ($12,350 GF/$6,650 OF per position)	98,800	53,200	152,000	-	-	0	S&S associated to position reduction.	Jul-25
3	Collection	OAA	Revenue Agent 1	-	210,411	210,411	1	1.00	6486000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
3	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	OAA	Revenue Agent 1	-	210,411	210,411	1	1.00	6482000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
3	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	OAA	Revenue Agent 1	-	210,411	210,411	1	1.00	6502000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
3	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25

10% Reduction Options (ORS 291.216)		2025-27 CSL	269,246,694	161,255,888	430,502,582	1,150	1,093.86		
Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
3	Collection	OAA	Revenue Agent 1	-	210,411	210,411	1	1.00	6485000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
3	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 1	191,751	3,913	195,664	1	1.00	5486000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
3	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 1	172,228	3,515	175,743	1	1.00	5479000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
3	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 1	140,975	69,436	210,411	1	1.00	6420000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
3	Collection	TCS--Individual	Position S&S	16,448	8,102	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Supervisor 1	280,407	5,723	286,130	1	1.00	5474000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Increased call wait times. Other higher classifications may have to perform this work.	Jul-25
3	Collection	TCS--Individual	Position S&S	10,290	210	10,500	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 2	222,781	4,547	227,328	1	1.00	5584000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Increased call wait times. Other higher classifications may have to perform this work.	Jul-25
3	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 2	222,781	4,547	227,328	1	1.00	5583000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Increased call wait times. Other higher classifications may have to perform this work.	Jul-25
3	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Adv Coll	Revenue Agent 3	206,203	4,208	210,411	1	1.00	6349000	This position is part of a PFP that would reorganize the division to balance the new division's workload. If these positions are given up, the PFP would be pulled. We would not be able to create four Revenue Agent 2 positions to assist our customers who have both tax and non-tax debt. We would not create new OPA positions so we would not have the skills and knowledge in the rest of the division to support the ability to do real-time, complex, or statistical data analysis, research of collections law or provide timely information to management on which to base program policy and operational decisions that affect the entire division. We would not be able to handle court cases timely that could result in loss to the state due to missed deadlines and default judgments.	Jul-25
3	Collection	TCS--Adv Coll	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	OPS-Support	Office Specialist 1	178,270	3,638	181,908	1	1.00	6013000	Delay in capacity to conduct support related work including sorting, scanning, and documenting mail Higher level positions will be needed to assist to keep up with timeliness.	Jul-25
3	Collection	OPS-Support	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	OPS-Support	Office Specialist 1	166,702	3,402	170,104	1	1.00	5381000	Delay in capacity to conduct support related work including sorting, scanning, and documenting mail Higher level positions will be needed to assist to keep up with timeliness.	Jul-25
3	Collection	OPS-Support	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	CAT	15000-008-01	CAT TA2 (8107)	-	236,003	236,003	1	1.00	8107000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
3	CAT	15000-008-01	CAT TA2 (8108)	-	287,990	287,990	1	1.00	8108000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
3	CAT	15000-008-01	CAT TA2 (8039)	-	287,990	287,990	1	1.00	8039000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
3	CAT	15000-008-01	CAT AS2 (8072)	-	236,003	236,003	1	1.00	8072000	Will reduce taxpayer support activities, increase call wait times and increase return processing time and response time for taxpayer resolution.	Jul-25
3	CAT	15000-008-01	S&S / capital outlay ($10,000 OF per position)	-	40,000	40,000	-	-	0	S&S associated to position reduction.	Jul-25
3	MJ	014-01	TA2 (5691) is frozen for PFP to reclass down to a TA1.	-	245,421	245,421	1	1.00	5691000	Will reduce number of Marijuana audits, directly reducing OF revenues that are shared with other state agencies and local governments.	Jul-25
3	MJ	014-01	S&S / capital outlay ($10,000 per position)	-	10,000	10,000	-	-	0	S&S associated to position reduction.	Jul-25
4	PTD	Pass-through special payments	CAFFA pass-through OTHER FUNDS governed by ORS 294.184 and 294.178- not General Fund dollars	-	999,972	999,972	-	-	0	Reducing pass-through dollars will create deficits in county assessment offices.	Jul-25
4	Senior Def	SCD	4346-AS1 Seasonal		-	-	-	-	4346000	This unit's staffing level has been optimized to provide adequate services to our program participants, as well as process new applications and evaluate current participants for compliance with program requirements. Program reductions will immediately impact response times to inquiries from taxpayers as well as existing participants in the program. Application processing would be impaired with reductions in current staffing. If new applications aren't processed timely, the state will not pay taxes on eligible participants which could result in foreclosure on senior citizens homes. The department is also required to recertify existing program participants every other year. If we don't have resources to perform this task it could result in delayed payments, or payments on properties that the state should no longer allow to participate.	Jul-25

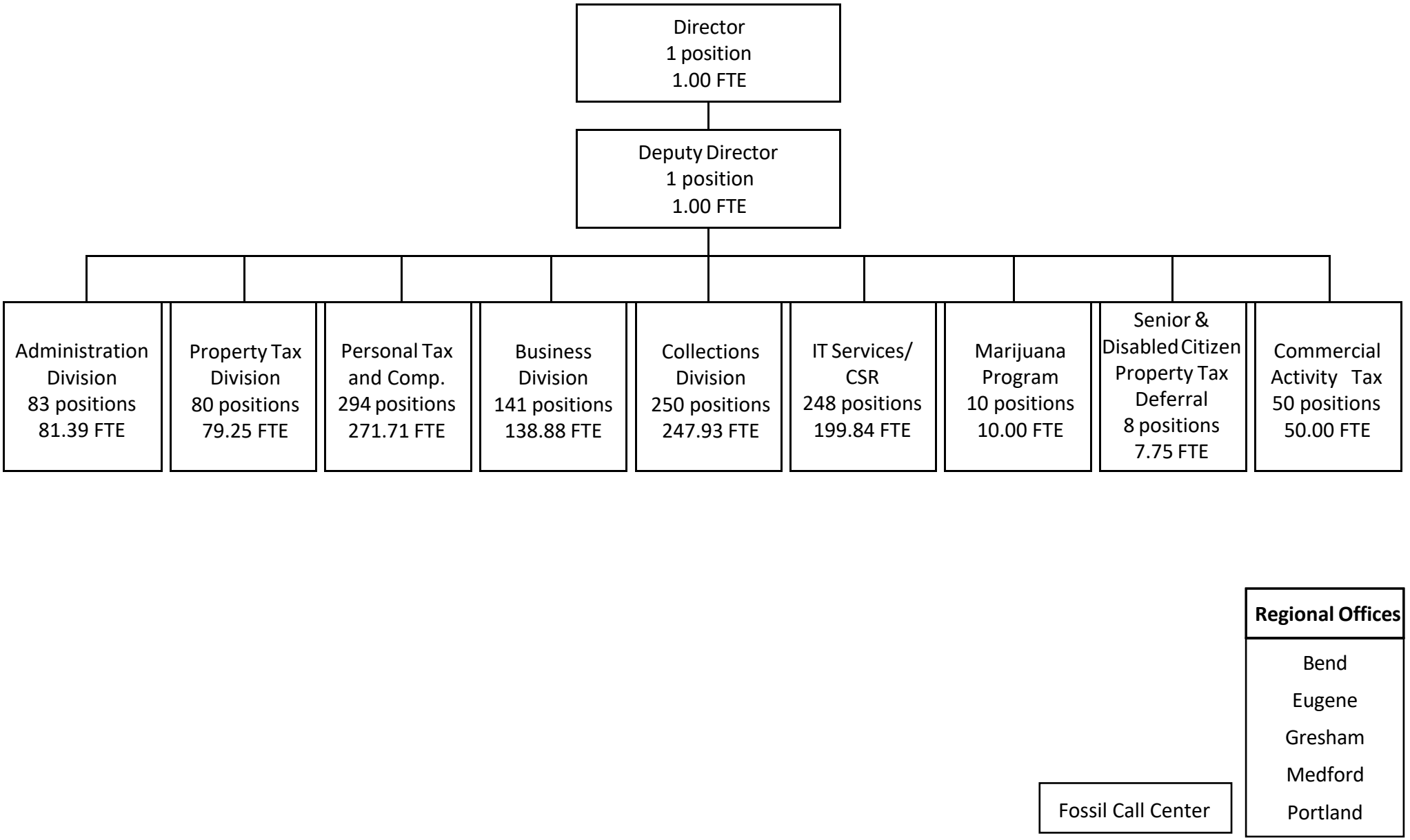
10% Reduction Options (ORS 291.216)		2025-27 CSL	269,246,694	161,255,888	430,502,582	1,150	1,093.86			
Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
4	Senior Def	SCD	4344-AS1 Seasonal		-	-	-	-	4344000	This unit's staffing level has been optimized to provide adequate services to our program participants, as well as process new applications and evaluate current participants for compliance with program requirements. Program reductions will immediately impact response times to inquiries from taxpayers as well as existing participants in the program. Application processing would be impaired with reductions in current staffing. If new applications aren't processed timely, the state will not pay taxes on eligible participants which could result in foreclosure on senior citizens homes. The department is also required to recertify existing program participants every other year. If we don't have resources to perform this task it could result in delayed payments, or payments on properties that the state should no longer allow to participate.	Jul-25
4	Senior Def	Pass-through special payments	311.676 State to pay counties amount equivalent to deferred taxes. (1) Upon determining the amount of deferred taxes on tax-deferred property for the tax year, subject to available funds, the Department of Revenue shall pay to the respective county tax collectors an amount equivalent to the deferred taxes, less three percent, from the revolving account established under ORS 311.701.	0	-	0	-	-	0	If the state fails to pay counties on behalf of program participants seniors citizens may lose their homes due to foreclosure and/or the state may face legal challenges from counties.	Jul-25
4	Senior Def	Pass-through special payments	311.676 State to pay counties amount equivalent to deferred taxes. (1) Upon determining the amount of deferred taxes on tax-deferred property for the tax year, subject to available funds, the Department of Revenue shall pay to the respective county tax collectors an amount equivalent to the deferred taxes, less three percent, from the revolving account established under ORS 311.701.	0	-	0	-	-	0	If the state fails to pay counties on behalf of program participants seniors citizens may lose their homes due to foreclosure and/or the state may face legal challenges from counties.	Jul-25
4	Senior Def	Pass-through special payments	311.676 State to pay counties amount equivalent to deferred taxes. (1) Upon determining the amount of deferred taxes on tax-deferred property for the tax year, subject to available funds, the Department of Revenue shall pay to the respective county tax collectors an amount equivalent to the deferred taxes, less three percent, from the revolving account established under ORS 311.701.	0	-	0	-	-	0	If the state fails to pay counties on behalf of program participants seniors citizens may lose their homes due to foreclosure and/or the state may face legal challenges from counties.	Jul-25
5	PTD	Nonprofit Housing for the Elderly - Special Payments	Non profit allocation is 100% pass-though dollars to the counties. This reduction will cause properties to remain exempt and the local taxing districts' receipts will be reduced.	1,403,375		1,403,375			0	A partial or total reduction of this appropriation will reduce the reimbursement to local taxing districts for administering this exemption and negatively impact counties, cities, and schools. The Legislative Assembly found the benefits of this program to be significant enough that it made this the only property tax exemption program funded by ORS 307-241. The average rent reduction due to this program in $40 per unit.	
	Administration			-	-	-	-	-			
	ITSD			-	-	-	-	-			
10% Reduction				26,924,669	16,125,589	43,050,258	73	72.23			
				40,557,328	24,414,462	64,971,790	154	142.48			
			5%	13,462,335	8,062,794	21,525,129					
			10%	26,924,669	16,125,589	43,050,258					

Department of Revenue

Organizational chart

2023–25 Legislative Approved Budget

1166 positions 1088.75 FTE

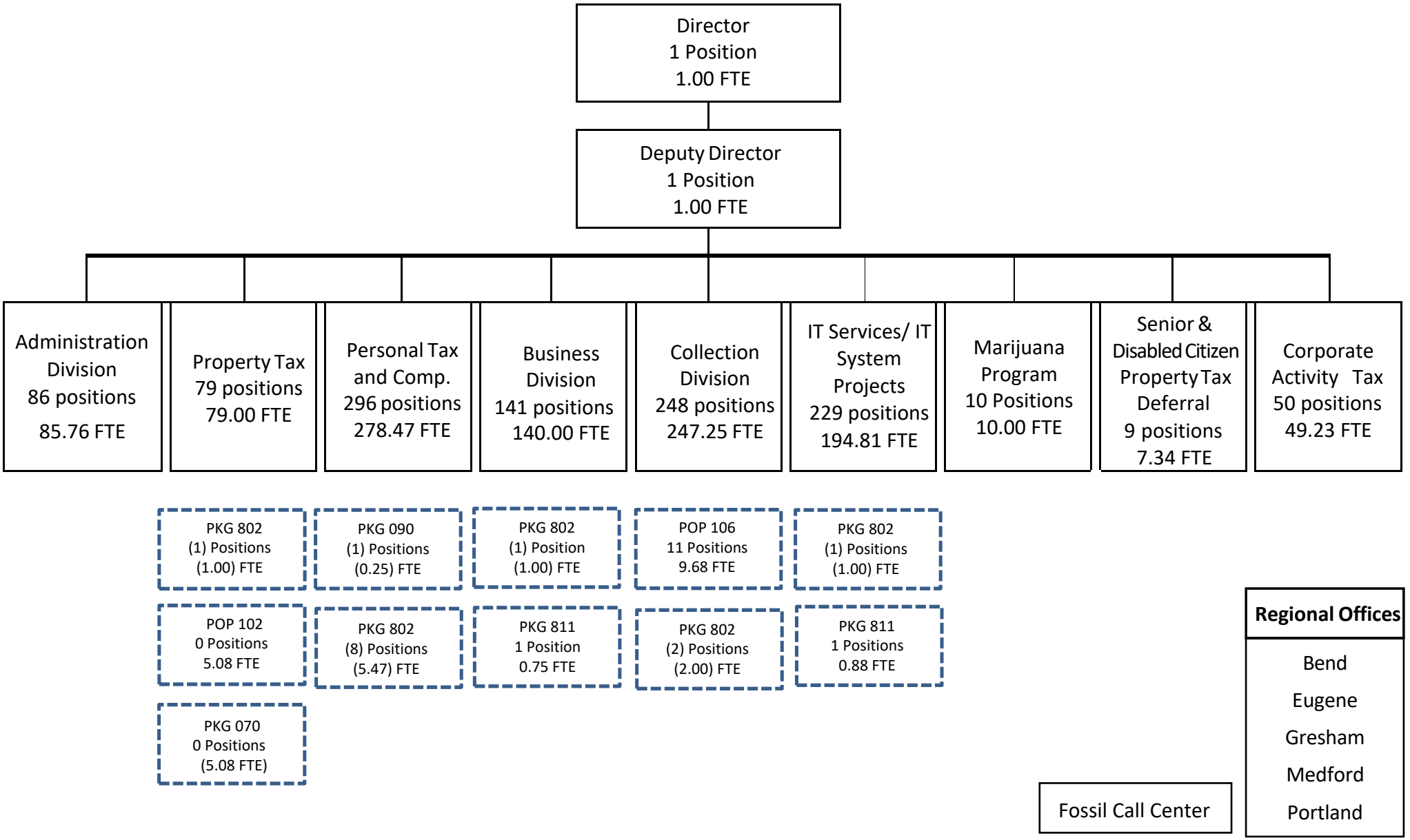


Department of Revenue

Organizational chart

2025–27 Legislatively Adopted Budget

1149 Positions 1094.45 FTE



Summary of 2025-27 Biennium Budget

Revenue, Dept of **Leg. Adopted Budget**
Revenue, Dept of **Cross Reference Number: 15000-000-00-00-00000**
2025-27 Biennium

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
2023-25 Leg Adopted Budget	1,149	1,078.61	413,384,104	232,226,266	-	181,157,838	-	-	-
2023-25 Emergency Boards	17	10.14	22,601,446	16,674,938	-	5,926,508	-	-	-
2023-25 Leg Approved Budget	**1,166**	**1,088.75**	**435,985,550**	**248,901,204**	**-**	**187,084,346**	-	**-**	**-**
2025-27 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(22)	0.35	28,238,550	20,694,884	-	7,543,666	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			660,509	773,619	-	(113,110)	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2025-27 Base Budget	**1,144**	**1,089.10**	**464,884,609**	**270,369,707**	**-**	**194,514,902**	-	**-**	**-**
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(3,756,316)	(1,886,986)	-	(1,869,330)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	(350,038)	(412,081)	-	62,043	-	-	-
Subtotal	**-**	**-**	**(4,106,354)**	**(2,299,067)**	**-**	**(1,807,287)**	-	**-**	**-**
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	6	4.76	1,144,263	1,016,357	-	127,906	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(14,320,602)	(649,403)	-	(13,671,199)	-	-	-
Subtotal	**6**	**4.76**	**(13,176,339)**	**366,954**	**-**	**(13,543,293)**	-	**-**	**-**
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	10,401,606	5,141,377	-	5,260,229	-	-	-
State Gov"t & Services Charges Increase/(Decrease)			2,851,542	900,741	-	1,950,801	-	-	-

Description	*Positions*	*Full-Time Equivalent (FTE)*	*ALL FUNDS*	*General Fund*	*Lottery Funds*	*Other Funds*	*Federal Funds*	*Nonlimited Other Funds*	*Nonlimited Federal Funds*
Subtotal	**-**	**-**	**13,253,148**	**6,042,118**	**-**	**7,211,030**	-	**-**	**-**
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2025-27 Current Service Level	**1,150**	**1,093.86**	**460,855,064**	**274,479,712**	**-**	**186,375,352**	-	**-**	**-**

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2025-27 Current Service Level	**1,150**	**1,093.86**	**460,855,064**	**274,479,712**	**-**	**186,375,352**	-	**-**	**-**
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	(5.08)	(23,278,910)	-	-	(23,278,910)	-	-	-
Modified 2025-27 Current Service Level	**1,150**	**1,088.78**	**437,576,154**	**274,479,712**	**-**	**163,096,442**	-	**-**	**-**
080 - E-Boards									
081 - May 2024 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	**-**	**-**	**-**	**-**	**-**	**-**	-	**-**	**-**
Policy Packages									
082 - September 2024 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	(1)	(0.25)	3,154,198	(1,653,114)	-	4,807,312	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	9,873	(69,977)	-	79,850	-	-	-
802 - Vacant Position Reductions	(13)	(10.47)	(2,192,086)	(2,112,077)	-	(80,009)	-	-	-
803 - Federal Revenue Shortfall	-	-	-	-	-	-	-	-	-
804 - Position Rebalance	-	-	-	-	-	-	-	-	-
805 - Constitutionally Elected Officials Adjustments	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(1,039,671)	(647,463)	-	(392,208)	-	-	-
811 - Budget Reconciliation Adjustments	2	1.63	3,427,001	617,116	-	2,809,885	-	-	-
812 - Policy Bills	-	-	150,000	150,000	-	-	-	-	-
813 - Updated Base Debt Service Adjustments	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
840 - Mandated Caseloads	-	-	-	-	-	-	-	-	-

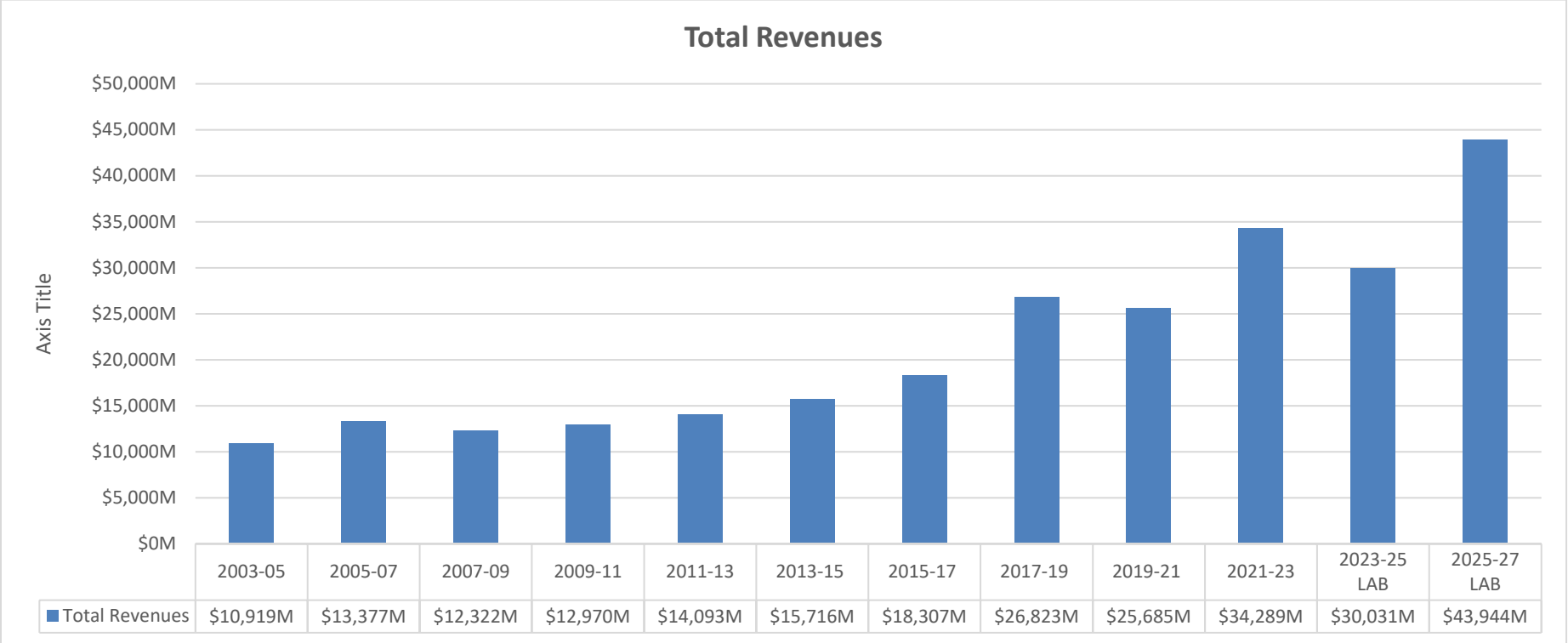
Description	*Positions*	*Full-Time Equivalent (FTE)*	*ALL FUNDS*	*General Fund*	*Lottery Funds*	*Other Funds*	*Federal Funds*	*Nonlimited Other Funds*	*Nonlimited Federal Funds*
845 - Statutory Caseloads	-	-	-	-	-	-	-	-	-
101 - ELVIS Support	-	-	645,000	496,650	-	148,350	-	-	-
102 - Property Tax Division Shortfall	-	5.08	1,746,436	1,727,032	-	19,404	-	-	-
103 - Customer Experience Improvements	-	-	-	-	-	-	-	-	-
104 - Cloud Engineering Resources	-	-	-	-	-	-	-	-	-
105 - Business Customer Service	-	-	-	-	-	-	-	-	-
106 - Paid Leave Oregon, Centralized Collections	11	9.68	1,903,364	-	-	1,903,364	-	-	-
107 - Cherriots Transit Tax Administration	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	**(1)**	**5.67**	**7,804,115**	**(1,491,833)**	**-**	**9,295,948**	-	**-**	**-**
Total 2025-27 Leg. Adopted Budget	**1,149**	**1,094.45**	**445,380,269**	**272,987,879**	**-**	**172,392,390**	-	**-**	**-**
Percentage Change From 2023-25 Leg Approved Budget	-1.46%	0.52%	2.15%	9.68%	-	-7.85%	-	-	-
Percentage Change From 2025-27 Current Service Level	-0.09%	0.05%	-3.36%	-0.54%	-	-7.50%	-	-	-

Summary Cross Reference Number	*Cross Reference Description*	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
003-00-00-00000	**Administration**						
	General Fund	31,931,340	37,061,127	38,418,629	44,790,032	41,741,173	42,834,932
	Other Funds	7,248,192	12,603,924	13,155,713	16,762,305	15,846,015	16,057,586
	All Funds	39,179,532	49,665,051	51,574,342	61,552,337	57,587,188	58,892,518
004-00-00-00000	**Property Tax Division**						
	General Fund	41,628,648	20,868,164	22,584,513	25,617,566	24,975,850	26,068,383
	Other Funds	41,362,320	47,727,781	47,796,858	39,007,442	38,998,081	39,381,592
	All Funds	82,990,968	68,595,945	70,381,371	64,625,008	63,973,931	65,449,975
005-00-00-00000	**Personal Tax and Compliance Division**						
	General Fund	58,618,724	63,571,867	69,317,300	77,901,662	76,054,521	76,402,324
	Other Funds	143,252,892	1,511,797	1,625,817	1,927,133	2,911,190	1,897,351
	All Funds	201,871,616	65,083,664	70,943,117	79,828,795	78,965,711	78,299,675
006-00-00-00000	**Business Division**						
	General Fund	21,036,111	22,784,668	24,571,914	28,063,812	25,374,686	27,087,679
	Other Funds	11,642,775	15,032,653	16,302,712	20,114,140	18,759,777	18,067,093
	All Funds	32,678,886	37,817,321	40,874,626	48,177,952	44,134,463	45,154,772
007-00-00-00000	**Collection Division**						
	General Fund	29,563,015	34,231,629	36,744,225	39,294,946	37,542,091	39,451,656
	Other Funds	17,013,792	18,693,668	20,129,445	23,416,662	23,723,680	23,220,086
	All Funds	46,576,807	52,925,297	56,873,670	62,711,608	61,265,771	62,671,742

Summary Cross Reference Number	*Cross Reference Description*	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
008-00-00-00000	**Corporate Division**						
	Other Funds	11,908,032	16,377,084	17,319,598	18,926,697	18,452,795	18,699,655
009-00-00-00000	**Information Technology Services Division**						
	General Fund	46,124,377	45,609,735	49,165,547	53,887,831	52,962,637	52,290,549
	Other Funds	5,692,885	13,789,389	15,057,801	16,068,388	15,851,768	15,525,418
	All Funds	51,817,262	59,399,124	64,223,348	69,956,219	68,814,405	67,815,967
014-00-00-00000	**Marijuana Program**						
	Other Funds	3,732,766	4,053,754	4,201,266	4,510,876	4,423,164	4,458,230
019-00-00-00000	**Non-Profit Housing for Elderly Persons**						
	General Fund	3,471,979	3,639,677	3,639,677	3,792,543	3,413,289	3,792,543
025-00-00-00000	**Sr Citizens Prop Tax Deferral**						
	Other Funds	25,262,601	36,989,678	37,117,026	24,661,197	24,644,865	26,144,949
030-00-00-00000	**Information Systems Projects**						
	Other Funds	1,718,967	14,000,000	14,000,000	850,000	3,103,843	8,353,430
087-00-00-00000	**Capital Debt Service and Related Costs**						
	General Fund	6,224,829	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
	Other Funds	1,344,615	378,110	378,110	-	-	587,000
	All Funds	7,569,444	4,837,509	4,837,509	5,233,018	5,233,018	5,646,813

Summary Cross Reference Number	*Cross Reference Description*	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL AGENCY							
	General Fund	238,599,023	232,226,266	248,901,204	278,581,410	267,297,265	272,987,879
	Other Funds	270,179,837	181,157,838	187,084,346	166,244,840	166,715,178	172,392,390
	All Funds	508,778,860	413,384,104	435,985,550	444,826,250	434,012,443	445,380,269

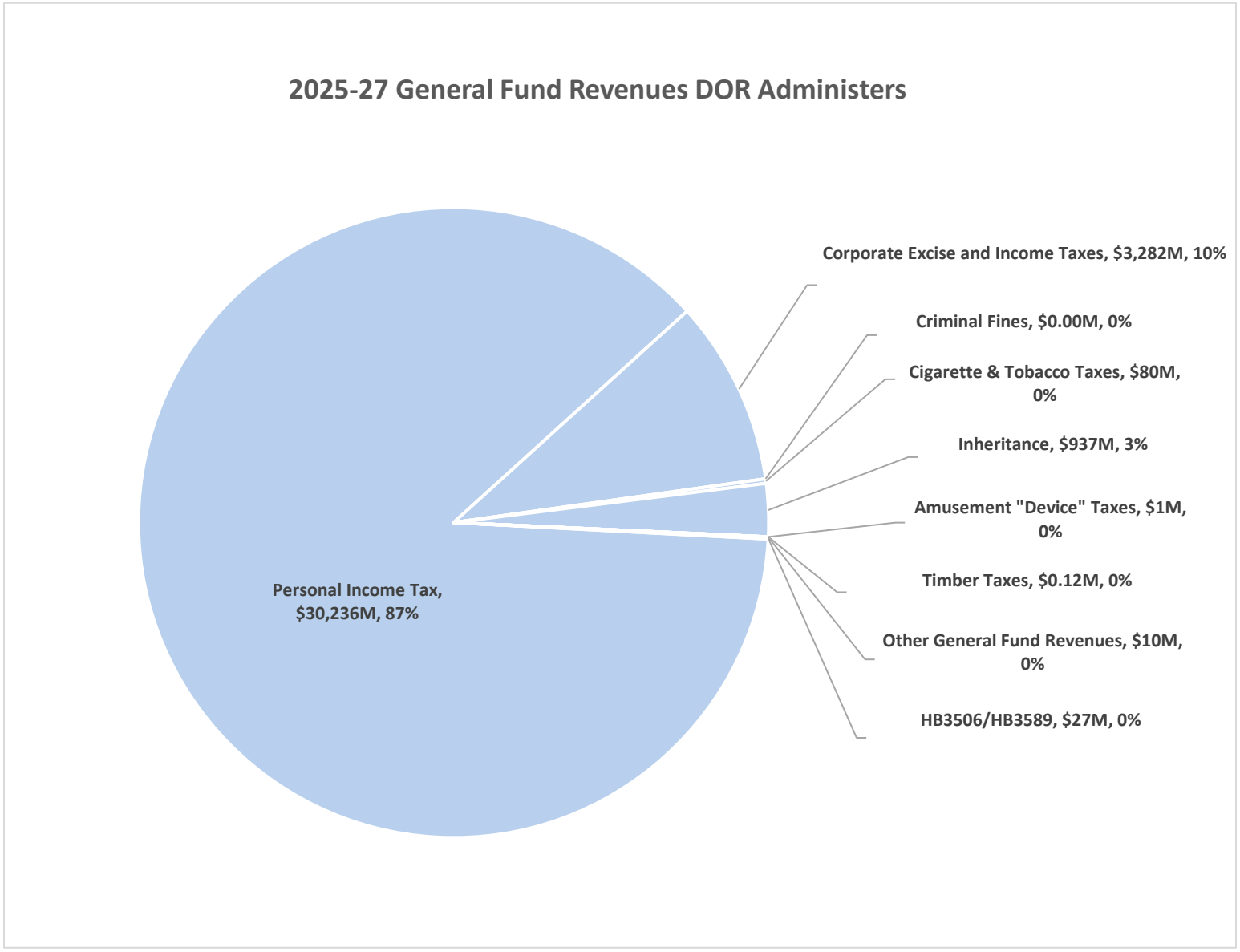
Revenues

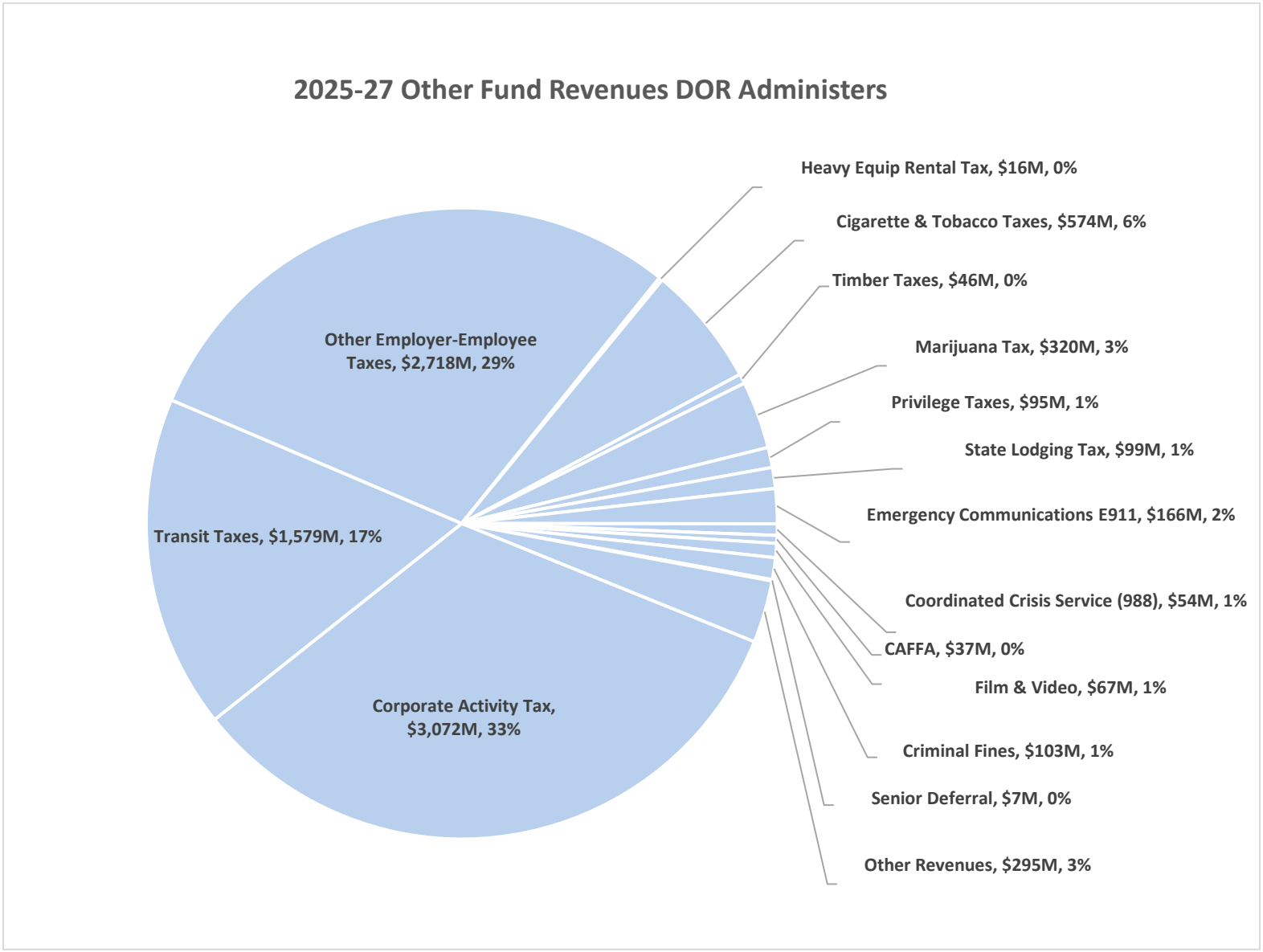


	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17	2017-19	2019-21	2021-23	2023-25 LAB	2025-27 LAB
Total Revenues	$10,919M	$13,377M	$12,322M	$12,970M	$14,093M	$15,716M	$18,307M	$26,823M	$25,685M	$34,289M	$30,031M	$43,944M

The Oregon Office of Economic Analysis releases revenue forecasts four times per year. According to the May 2025 forecast, General Fund revenues for the state are expected to total $34.57 billion in 2025–27 biennium.

The department has two types of revenues: General Fund and Other Funds. General Fund revenues are the largest source of funding for the state. Both General Fund and Other Funds revenue sources are described below.


2025-27 General Fund Revenues DOR Administers
Corporate Excise and Income Taxes, $3,282M, 10%
Criminal Fines, $0.00M, 0%
Cigarette & Tobacco Taxes, $80M, 0%
Inheritance, $937M, 3%
Amusement "Device" Taxes, $1M, 0%
Timber Taxes, $0.12M, 0%
Other General Fund Revenues, $10M, 0%
HB3506/HB3589, $27M, 0%
Personal Income Tax, $30,236M, 87%


2025-27 Other Fund Revenues DOR Administers
Heavy Equip Rental Tax, $16M, 0%
Cigarette & Tobacco Taxes, $574M, 6%
Timber Taxes, $46M, 0%
Marijuana Tax, $320M, 3%
Privilege Taxes, $95M, 1%
State Lodging Tax, $99M, 1%
Emergency Communications E911, $166M, 2%
Coordinated Crisis Service (988), $54M, 1%
CAFFA, $37M, 0%
Film & Video, $67M, 1%
Criminal Fines, $103M, 1%
Senior Deferral, $7M, 0%
Other Revenues, $295M, 3%
Other Employer-Employee Taxes, $2,718M, 29%
Transit Taxes, $1,579M, 17%
Corporate Activity Tax, $3,072M, 33%

Tax Revenue

Personal Income Taxes (ORS 316.032)
The department collects personal income taxes on resident individuals, partnerships, estates, and trusts, as well as part-year residents and nonresidents with income from Oregon sources. The tax rates vary from 5 percent to 9.9 percent on taxable income. A variety of deductions and credits are available to those who qualify.

Personal income taxes are the largest source of revenue for the state of Oregon. Estimates for the 2025–27 biennium personal income tax revenue are $30.2 billion. Revenues are largely transferred to the General Fund for general government services, with some transferred to specific funds according to statutory direction.

Corporate Excise and Income Taxes (ORS 317.061, 317.070, 317.090, 318.020)
Corporate excise taxes are paid by corporations doing business in Oregon. Corporations not doing business in Oregon, but having income from an Oregon source, pay a corporate income tax. The corporate tax rate is 6.6 percent of the first $1 million of taxable income and 7.6 percent of any amount of taxable income more than $1 million. The minimum excise tax for an S corporation is $150. The minimum excise tax for a C corporation is $150 for corporations with Oregon sales below $500,000 with a graduated increase up to $100,000 for C corporations with Oregon sales of $100 million or more. There is no minimum for corporate income tax.

Corporate excise and income taxes are estimated for 2025–27 to be $3.3 billion. Revenues are largely transferred to the General Fund for general government services, with some transferred to specific funds according to statutory direction.

Cigarette Tax (ORS Chapter 323)
The department currently collects a tax of $3.33 per pack of 20 cigarettes distributed in the state of Oregon. This tax is paid by the cigarette distributors and includes a $2.00 per pack increase approved by voters in Measure 108 which went into effect January 1, 2022. The new tax revenue is dedicated to the Oregon Health Plan, tobacco and nicotine prevention and cessation programs across the state, and tribal and local health programs. The measure also classified little cigars as cigarettes, making them subject to the cigarette tax.

Of the first $1.33 collected, $0.22 goes to the General Fund for general governmental purposes, $0.857 goes to the Oregon Health Authority for the Oregon Health Plan, $0.15 goes to the Oregon Health Authority for mental health, $.034 goes to the Oregon Health Authority for the Tobacco Use Reduction Account, $0.023 goes to the Department of Transportation for public transit. The remaining $0.046 is transferred to the Department of Administrative Services, which transfers $0.023 to Oregon cities and $0.023 to Oregon counties. For the 2025–27 biennium, the estimated Cigarette Tax revenue is $504.8 million The General Fund share of this revenue is $32.8 million.

Other Tobacco Products Tax (ORS Chapter 323)
The department currently collects a tax of 65 percent of the wholesale sales price on all other tobacco products (maximum of $1 per cigar and $1.78 per ounce, with a minimum of $2.14 per retail container on moist snuff and other non-combustible products) sold, stored, used, consumed, handled, or distributed in Oregon. This tax is paid by the distributors of other tobacco products. For the 2025–27 biennium, the estimated Other Tobacco Products Tax revenue is $149.7 million, including revenue because of the passage of Measure 108. The General Fund share of this revenue is $47.2 million. The balance is transferred to the Oregon Health Authority for health programs and tobacco reduction efforts.

Passed by voters in 2020, in addition to increasing the cigar tax cap to $1, Measure 108 added inhalant delivery systems to the definition of tobacco products subject to the tobacco tax at 65 percent of wholesale prices, beginning January 1, 2021. The new tax revenue from inhalant delivery systems is dedicated to the Oregon Health Plan, tobacco and nicotine prevention and cessation programs across state, tribal, and local health programs.

Amusement Device Tax (ORS 320.005-320.150)
The department currently collects a tax imposed on video lottery game terminals. The annual tax is $135 per video lottery game terminal with a limit of six per establishment. An additional $50 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed $104,000. An additional $75 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed $260,000. The State Lottery Commission sends uncollected accounts to the Department of Revenue for collection activity. For the 2025–27 biennium, the estimated Amusement Device Tax revenue is $4.7 million. Revenues are transferred as follows: 29.14 percent to the General Fund for general governmental purposes; 33.37 percent to the Department of Administrative Services, which is transferred to Oregon counties; and 37.48 percent to the Higher Education Coordinating Commission for the Oregon Youth Corps. The General Fund share of this revenue is $0.8 million. The balance of $3.8 million, Other Funds revenue, is transferred to the agencies listed above.

Estate Transfer Tax (formerly inheritance tax) (ORS Chapter 118)
The Estate Transfer (or inheritance) Tax is collected if the gross estate is $1 million or more at the date of death. The Oregon Estate Transfer Tax is tied to the federal estate tax that was in effect on December 31, 2010. For the 2025–27 biennium, the estimated estate tax revenue is just over $936.6 million. Most of this is transferred to the General Fund for general government purposes. The remainder is transferred to the Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) fund.

Timber Taxes (Eastern Oregon, Western Oregon, Small Tract Forestland Severance, and Forest Products Harvest Taxes) (ORS Chapter 321)
Timber harvested in Oregon is subject to one or more timber taxes: the Small Tract Forestland (STF) Severance Tax or the Forest Products Harvest Tax.

The Small Tract Forestland Severance Tax is paid upon harvest of timber from lands that are taxed under the Small Tract Forestland program. STF is optional and only available for eligible small private forestland owners. Under this program, landowners pay 20 percent on the forestland portion of their annual property tax. The 80 percent not paid is made up for by the STF Severance Tax at the time of harvest. Severance tax rates are adjusted

each year by the same percentage of change in assessed value of the forestland. The 2025 rates are $7.10 per thousand board feet of timber harvested in western Oregon and $5.50 per thousand board feet of timber harvested in eastern Oregon. For the 2025–27 biennium, the estimated severance tax revenues are $1.4 million. Revenues are transferred as follows: 60.5 percent to the Department of Education for the State School Fund, 4.5 percent to the Higher Education Coordinating Commission, and 35 percent to Oregon counties.

The Forest Products Harvest Tax is paid on timber harvested from all land, public and private, in Oregon. The tax rate for 2024 is fixed at $5.9577 per thousand board feet harvested. For the 2025–27 biennium, Forest Products Harvest Tax revenue is estimated at $44.6 million. Revenues are transferred as follows: 16.7 percent to public universities for the Forest Research and Experiment Account, 11.60 percent to the Department of Forestry for the Forest Land Protection Fund, 47.03 percent to the Department of Forestry for the Oregon Forest Practices Act, 3.90 percent to public universities for professional forestry education, and 20.78 percent to the Oregon Forest Resources Institute Fund. $5.0 million will be distributed to Fish & Wildlife for Oregon Conservation and Recreation Fund (ORS 527.620)

Heavy Equipment Rental Tax (ORS 307.872)

The Heavy Equipment Rental Tax imposes a 2 percent tax on the rental price of construction, mining, earthmoving, or industrial equipment, together with attachments and other equipment and tools that are mobile and held primarily for rental. For the 2025–27 biennium, the estimated Heavy Equipment Rental Tax revenue is $16.3 million. Revenues are transferred as follows: 2 percent to counties without rental locations, up to 5 percent to the Department of Revenue for administrative costs, and the remainder to counties with rental locations, proportionate to rental tax revenue attributable to rental locations in each county.

Transit Taxes (ORS 267.385, 305.620, Chapter 750)

Transit taxes are made up of taxes from TriMet and Lane County transit districts taxes and the Statewide Transit Tax.

The TriMet Transit District Payroll Tax and Lane Transit District Payroll Tax are payroll-based mass transit taxes collected from employers in the Lane County and TriMet transit districts. Self-employment transit taxes are also imposed on self-employed income earned by businesses within these districts. The transit districts set the rates, and the department administers these tax programs for the districts. For the 2025–27 biennium, the TriMet Transit District and Lane County Transit District transit taxes are estimated at $1.13 billion. These revenues, net of Department of Revenue administrative costs, are transferred to the transit districts.

The Statewide Transit Tax is a tax on employee gross wages paid or periodic payments made under ORS 316.189 on or after July 1, 2018. The Statewide Transit Tax is one-tenth of 1 percent of gross wages paid to Oregon residents (regardless of where the service is performed), nonresident employees who provide services in Oregon, and periodic payments made by payers to Oregon residents. For the 2025–27 biennium, Statewide Transit Tax revenue is estimated at $309.1 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Department of Transportation.

State Marijuana Retail Tax (ORS 475B.705)
State marijuana taxes are paid at the point-of-sale by consumers to licensed recreational marijuana retailers in Oregon. Retailers remit those taxes to the Department of Revenue. The state marijuana tax rate is 17 percent on eight separate categories of marijuana items: marijuana leaves, marijuana flowers, immature marijuana plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products intended to be used by applying the product to the skin or hair, and other cannabinoid products. For the 2025–27 biennium, estimated state marijuana revenue is $319.9 million. These revenues are transferred to the Oregon Liquor and Cannabis Commission, Criminal Justice Commission, Department of Education for the State School Fund, Oregon Health Authority for mental health and drug and alcohol abuse services, Oregon State Police, and the Department of Administrative Services, which transfers funds to Oregon cities and counties. The Department of Revenue is authorized to enter into a rebate agreement with tribal governments for a rebate of marijuana tax received for tribal-produced or processed marijuana. The Department of Revenue also helps administer local marijuana tax for 92 jurisdictions and collected $48.8 million last biennium. The distribution for local marijuana tax is the same as state marijuana tax.

Gas and Oil Severance Taxes (ORS 324.070)
A severance tax is imposed on gas and oil production in Oregon. For the 2025–27 biennium, estimated revenues from the Gas and Oil Severance Tax are $4,539. These funds, net Department of Revenue administrative costs, are transferred to the Department of State Lands.

Vehicle Taxes (ORS 320.405;320.410)
The Vehicle Privilege Tax is a tax on the privilege of selling taxable motor vehicles in Oregon. The 0.5 percent tax is calculated on the retail sales price of taxable motor vehicles with 7,500 or fewer miles when sold on or after January 1, 2018. The Oregon vehicle dealer pays the tax, but it may be passed on to the purchaser of the vehicle. For the 2025–27 biennium, estimated privilege tax revenues are $74.3 million. The first $12 million in revenue each year from the privilege tax is transferred to the Department of Environmental Quality for the Zero Emissions Incentive Fund. The remainder is transferred to the Department of Transportation for the Connect Oregon Fund.

The Vehicle Use Tax is a 0.5 percent tax on the retail sales price of taxable motor vehicles with 7,500 or fewer miles when purchased on or after January 1, 2018 from an out-of-state dealer by an Oregon resident or business where the vehicle will be titled and registered in Oregon. For the 2025–27 biennium, the estimated use tax revenues are $20.84 million. Revenues from the use tax are transferred to the State Highway Fund.

State Lodging Tax (ORS 320.300-320.330)
A State Transient Lodging Tax of 1.5 percent is imposed on the amount paid for occupancy of dwelling units and recreational vehicle or tent sites used for temporary overnight occupancy. Providers of temporary lodging and persons that facilitate the retail sale of temporary lodging are responsible for collecting the tax when collecting payments charged for occupancy. This tax is in addition to lodging, room, or occupancy taxes imposed by local governments. For the 2025–27 biennium, estimated State Transient Lodging Tax revenues are $99.1 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Oregon Tourism Commission.

Bicycle Excise Tax (ORS 320.415)
The Oregon Bicycle Excise Tax is a flat tax of $15 on the purchase of a new bicycle with a retail sales price of $200 or more. The tax is collected by the retailer at the point of sale. For the 2025–27 biennium, the estimated Bicycle Excise Tax revenues are $1.5 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Department of Transportation for the Connect Oregon Fund.

County Assessment Funding Assistance Program (ORS 294.175–294.187)
The County Assessment Function Funding Account (CAFFA) is funded through a document recording fee plus a portion of the interest collected on delinquent property tax payments. For the 2025–27 biennium, estimated revenues from the County Assessment Funding Assistance Program are $37.4 million. These revenues, net of Department of Revenue administrative costs, are transferred to Oregon counties through a grant program.

OR Map (ORS 205.323 / 306.132)
The OR Map fee (which is a document recording fee) funds the Oregon Land Information System. The Oregon Land Information System is a comprehensive statewide property tax mapping system for valuing properties. Most counties have in-house mapping services or contract with other counties for such services. The Department of Revenue's Property Tax Division provides mapping services to 10 counties under ORS 306.125. For the 2025–27 biennium, estimated revenues from the Oregon Land Information System Fund are $1.3 million. These revenues support the activities associated with mapping services statewide.

Emergency Communications Tax (E911) (ORS 403.200-403.250)
Telecommunications services or Voice Over Internet Protocol (VOIP) services with access to the emergency communications system are taxed $1.25 per access line per month (for subscriber service) or $1.25 per retail transaction (for prepaid wireless service). The tax is collected by the telecommunications or VOIP service provider from subscribers and retailers of prepaid wireless services at the time of purchase. For the 2025–27 biennium, estimated revenues from the Emergency Communications Tax are $165.7 million. These funds are transferred to the Department of Emergency Management.

Coordinated Crisis Service Tax (988) (ORS 403.200)
Telecommunications services or Voice Over Internet Protocol (VOIP) services with access to the emergency communications system are taxed $.40 per access line per month (for subscriber service) or $.40 per retail transaction (for prepaid wireless service). The tax is collected by the telecommunications or VOIP service provider from subscribers and retailers of prepaid wireless services at the time of purchase. For the 2025–27 biennium, estimated revenues from the Coordinated Crisis Services Tax are $54.1 million. Low-income households that receive discounted phone service through the Oregon Lifeline program are exempt from this tax. These funds are transferred to the Department of Emergency Management for the crisis call center, crisis hotline, and mobile crisis intervention teams.

Private Rail Car and Cooperative Electric Taxes (ORS 308.505–308.674 & 308.805–308.820)
The Department of Revenue collects revenues for the Private Rail Car Tax and the Cooperative Electric Tax. For the 2025–27 biennium, estimated revenues for the Private Railcar Tax are $531,098. Estimated revenues for the Cooperative Electric Tax are $24.6 million. These funds are transferred to Oregon counties.

Local Transient Lodging (ORS 320.345 – 320.365 & 305.620)
A Local Transient Lodging Tax of varying rate set by each locality is imposed on the amount paid for occupancy of dwelling units and recreational vehicle or tent sites used for temporary overnight occupancy. Providers of temporary lodging and persons that facilitate the retail sale of temporary lodging are responsible for collecting the tax when collecting payments charged for occupancy. This tax is in addition to the State Transient Lodging Tax when it is imposed. Localities have the option to enter into an agreement with the Department of Revenue to administer these local taxes alongside the state tax. As of January 1, 2024, there were 25 localities participating in this program. For the 2025-27 biennium, estimated revenues for Local Transient Lodging are $97.2 million. These revenues, net of Department of Revenue administrative costs, are transferred back to the localities for distribution.

Greenlight Oregon Labor Rebate Fund (ORS 316.220-316.221)
Greenlight Oregon is a labor rebate incentive fund paid to projects or producers that incur $1 million or more in actual expenses for film, commercial, or television show production in Oregon. The rebate imports work to Oregon and entices productions to stay in Oregon. The labor rebate is equal to 6.2 percent of payroll. For the 2025–27 biennium, estimated revenues for the Greenlight Oregon Labor Rebate fund are $13 million. These funds, net Department of Revenue administrative costs, are transferred to the Oregon Business Development Department.

Industrial Site Readiness (ORS 285B.627)
The Industrial Site Readiness program provides tax reimbursement arrangements or loans to qualified project sponsors who are developing regionally significant industrial sites, as determined by Business Oregon. The department transfers 50 percent of the amount of estimated incremental income tax revenues to the Oregon Industrial Site Readiness Program for perpetuation of the program. For the 2025–27 biennium, estimated revenues from the Industrial Site Readiness are $19 million. These funds are transferred to the Oregon Business Development Department.

Strategic Investment Program Gainshare (SIP) (ORS 285C.635)
Strategic Investment Program Gainshare (SIP) allows local governments and key businesses to negotiate alternative taxing agreements when businesses are willing to invest at least $100 million (indexed annually) in an urban area or at least $40 million (indexed annually) at a rural location in Oregon. The program requires a portion of the cost of the project to remain taxable, a community service fee to be distributed to the local taxing districts, and the gainshare program to restore fairness between the State of Oregon and local governments involved in SIP agreements. As a partial trade-off for limiting local property taxes, the gainshare program under ORS 285C.635 grants eligible local governments a share of the personal income tax revenue generated by the retention and creation of SIP-related jobs. Sunsets July 15, 2030. For the 2025–27 biennium, estimated revenues from the SIP Gainshare are $35.1 million. These funds are transferred to Oregon counties.

Corporate Activity Tax (ORS Chapter 317A):
The 2019 Legislature established the Corporate Activity Tax. The taxes are paid by all business entity types with taxable Oregon commercial activity over $1 million. The tax rate is $250 plus 0.57 percent of any taxable Oregon commercial activity over $1 million. There are several exclusions from the tax as well as a subtraction for 35 percent of either cost inputs or labor expense. For the 2025–27 biennium, estimated revenues from the Corporate Activity Tax are $3.07 billion. These funds, net Department of Revenue administrative costs, are transferred to the Student Success Fund.

Oregon Production Investment Fund (ORS 315.514 & ORS 284.367)
A tax credit against corporation or personal income taxes is available to taxpayers who purchase tax credits from an auction conducted by the Department of Revenue, in cooperation with the Oregon Film and Video Office. The proceeds of the auction go to the Oregon Production Investment Fund and are used to reimburse qualifying filmmakers or local media production services companies for a portion of their Oregon expenses. The credit has an annual credit limit of $20 million and is scheduled to sunset on December 31, 2029 unless the Legislature extends the credit.

Psilocybin (ORS 475A.662)
The Psilocybin program is a 15 percent tax of the retail sales price of psilocybin products sold at Psilocybin Service Centers licensed by the Oregon Health Authority. Ancillary services are not subject to the tax. Service centers collect the tax from their clients prior to administration of the psilocybin products and hold the tax in trust. Returns and payments are due quarterly. Federal law limits banking options for this industry, and many of these businesses make tax deposits in the form of cash payments. Revenues are used for Department of Revenue administrative costs and the remainder is sent to the Psilocybin Control and Regulation Fund which is used by the Oregon Health Authority to enforce the psilocybin program.

Local Marijuana (ORS 475C.674 & ORS 305.620)
The marijuana tax program is administered by the Withholding, Other Taxes & Fees section. The Oregon retail marijuana tax rate is 17 percent on the retail price of marijuana items sold by licensed marijuana retailers. The department also has authority under ORS 305.620 to collect local marijuana taxes levied by cities or counties. The department administers local marijuana taxes on behalf of 85 cities and seven counties located throughout the state. Under current law, local marijuana taxes are limited to a maximum of 3 percent and are collected by retailers at the same time as the state tax. Sales of marijuana items to Oregon Medical Marijuana Program (OMMP) cardholders are exempt from taxation. For the 2025-27 biennium, estimated revenues from Local Marijuana are $54.6 million. These revenues after the fees charged for administration are sent to the cities and counties based on actual revenue collected from retailers located in those jurisdictions.

Business Licenses and Fees

Hazardous Substances Fee (ORS 453.396-453.414)
The Department of Revenue collects Hazardous Substance Possession Fees, which are assessed by the State Fire Marshal. For the 2025–27 biennium, estimated revenues for the hazardous substance fees are $6.5 million. These revenues, net Department of Revenue administrative costs, are

transferred to the Department of Environmental Quality for the Toxics Use Reduction and Hazardous Waste Reduction Act and the Orphan Site Account. The balance is transferred to the State Fire Marshall for the Community Right to Know and Protection Act.

Petroleum Products Fee (ORS 465.101-465.131)
The Department of Revenue collects a fee for each load on the initial withdrawal of petroleum products from bulk storage and the import of petroleum products to a storage tank in Oregon. For the 2025–27 biennium, estimated revenues for the Petroleum Products Fee are $6.4 million. These revenues, net Department of Revenue administrative costs, are transferred to the Department of Environmental Quality and State Fire Marshall.

Tobacco Retail Licensing (ORS 431A.198 - 431A.212)
As of January 1, 2022, retailers of cigarettes, tobacco products, or inhalant delivery systems are required to obtain a license issued by the Oregon Department of Revenue (or in some cases the local jurisdiction where the retailer is located). Prior to the enactment of Senate Bill 587 (2021), five counties—Benton, Clatsop, Klamath, Lane, and Multnomah—had existing tobacco retail licensing programs which were allowed to continue by the legislation, however Lane County chose to use the statewide license. The Oregon Health Authority and the department work together to administer the program for 2,500 retail licensees subject to the state of Oregon license. Retailers of tobacco products pay an annual fee, currently $953, to obtain a state license. If a retailer is found to be in violation of federal, state, or local cigarette sales laws including state taxation, their license is subject to suspension, and potentially revocation. For the 2025-27 biennium, estimated revenue for Tobacco Retail Licensing are $5.2 million. The license fee is split between the Department of Revenue and Oregon Health Authority with $230 from each license supporting department administrative costs and the remaining $723 from each license sent to the Oregon Health Authority.

Loaded Tank Railroad Car Fee (ORS 468B.435)
The Department of Revenue collects a fee of $19 per loaded tank railroad car loaded with oil that is transported by rail within Oregon. To be subject to the tax there must be 20 or more cars in continuous block, or 35 or more cars spread throughout the entirety of the rolling stock that make up the train. These revenues are transferred to the Department of Environmental Quality and the Department of the State Fire Marshal through the High Hazard Train Route Oil Spill Preparedness Fund and the Oil and Hazardous Material Transportation by Rail Action Fund.

Kratom Processors Fee (ORS 475.404)
The Oregon Legislature adopted the Oregon Kratom Consumer Protection Act in 2022 (House Bill 4010). Kratom processors are required to register with the Oregon Department of Revenue prior to engaging in the wholesale sale or distribution of kratom products to retailers in the state. Kratom products include food, food products, food ingredients, dietary ingredients, dietary supplements, or beverages for human consumption containing any part of the leaf of the plant Mitragyna speciosa. Kratom processors are required to test products to satisfy industry standards for adulteration. The testing requirements are listed in Oregon Administrative Rule (OAR) 150-475-6020. Revenue is used by the Department of Revenue for administration costs of the program.

Charges for Services

Administrative and Service Charges
For the 2025–27 biennium, estimated revenues for administrative and service charges are $17.4 million and used to cover Department of Revenue administrative costs to operate various tax and collection programs.

Fines and Forfeitures

Criminal Fines (ORS 137.300)
The Department of Revenue receives and distributes funds pertaining to the Criminal Fine Account. Funds for this account are collected from municipal and justice courts, as well as the Oregon Judicial Department, which collects funds from circuit and district courts. For the 2025–27 biennium, estimated criminal fines are $103.2 million. The General Fund share of this revenue is $3,660. The balance of $103 million is Other Funds revenue to be transferred to various agencies as determined by the Legislature.

Donations

Charitable Checkoff Program (ORS 305.690-305.753)
Taxpayers, through a check-off system on their tax return, may donate part of their personal income tax refund to the following charities: Oregon Nongame Wildlife, Child Abuse Prevention, Alzheimer's Disease Research, Stop Domestic and Sexual Violence, Habitat for Humanity of Oregon, Oregon Head Start Association, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, The Nature Conservancy, Doernbecher Children's Hospital Foundation, The Oregon Humane Society, The Salvation Army-Oregon, the Oregon Veterans' Homes, ALS Association, Planned Parenthood of Oregon, Oregon Lions, Shriner's Hospital for Children, Special Olympics of Oregon, Susan G Komen, Oregon Military Emergency Financial Assistance, Oregon Historical Society, Oregon Food Bank, Albertina Kerr Centers, American Red Cross, Cascade AIDS Project, and Veteran Suicide Prevention. For the 2025–27 biennium, estimated revenues for the Charitable Checkoff Program are $5.6 million. These revenues, net Department of Revenue administrative costs, are transferred to the various eligible entities.

Loan Repayments

Senior and Disabled Citizen Property Tax Deferral Program (ORS 311.666-311.701)
Revenue from the Senior and Disabled Citizen Property Tax Deferral Program comes from repayments by taxpayers of loans made by the department to pay homestead property taxes. These property tax deferral loans create liens against the property. They may be paid at any time and become due following disqualification from the program. They accrue 6 percent simple interest. The department uses these collections to pay property taxes for qualifying senior and disabled homeowners currently participating in the program and to cover program administrative costs. For the 2025–27 biennium, estimated revenues for the Senior and Disabled Citizen Property Tax Deferral Program is $33.8 million. HB 3506 and HB 3589 transfer $27.2 million to General Fund from the beginning balance. Payments to counties for the same period are anticipated to be approximately $22.5 million.

Other Revenues

Oregon Housing (ORS 294.175-294.187)
A portion of the recording fees revenue collected under the County Assessment Function Funding Assistance (CAFFA) Program is transferred through the Department of Revenue to accounts at the Housing and Community Services Department. Recordings are charged $9 to fund CAFFA and $60 for Housing and Community Services Department programs. The $60 fees for housing are deposited with 76 percent going to the General Housing Account, 10 percent to the Emergency Housing Account, and 14 percent to the Home Ownership Assistance Account. For the 2025–27 biennium, estimated revenues for the CAFFA Program are $68.8 million. These revenues are transferred to the Housing and Community Services Department accounts for housing-related programs.

Detail of Fee, License, or Assessment Revenue Increase

Proposed For Increase/Establishment

Purpose or Type of Fee, License or Assessment	Who Pays	2023-25 Estimated Revenue	2025-27 Agency Request	2025-27 Governor's Budget	2025-27 Legislatively Adopted	Explanation
None						

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Source	Fund	ORBITS Revenue Acct	2021-23 Actual	2023-25 Leg Adopted	2023-25 Estimates	2025-27		
						Agency Requested	Governor's Budget	Legislatively Adopted
Personal Income Taxes	General	0105	25,683,505,082	20,983,995,218	22,028,915,515	29,524,285,996	30,221,769,000	30,235,753,518
Corp Excise and Income Taxes	General	0110	3,143,160,639	2,153,441,000	3,243,614,054	2,844,375,677	3,294,781,000	3,281,840,019
Corporate Activity Tax	Other	0113	2,567,907,517	2,779,098,000	2,687,973,988	3,172,557,000	3,101,910,000	3,071,710,705
Other Employer - Employee Taxes		0130	249,084,385					
- TriMet Self Employment	Other		-	40,071,000	35,497,787	43,242,000	43,242,000	43,242,000
- TriMet	Other		-	995,556,000	955,219,460	1,112,610,000	1,112,610,000	1,112,610,000
- LTD Self Employment	Other		-	5,382,392	4,727,376	5,472,900	5,472,900	5,472,900
- Lane Transit District	Other		-	102,177,992	105,846,125	108,723,100	108,723,100	108,723,100
- Payroll Tax (State Transit)	Other		-	284,630,834	271,022,290	291,480,000	291,480,000	309,056,048
- Debt Service	Other		-	113,110				
- Workers Comp	Other		-	1,150,000	139,878,246	1,150,000	1,150,000	1,150,000
- Unemployment	Other		-		2,377,090,875	2,716,447,222	2,716,447,222	2,716,447,222
Cigarette Tax	General	0135	45,131,055	43,144,000	39,036,695	39,000,000	34,174,000	32,795,228
	Other		644,597,043	609,800,000	592,006,844	551,700,000	472,462,924	472,042,311
Other Tobacco Products Taxes	General	0140	59,808,259	61,303,000	53,533,274	56,100,000	51,587,000	47,273,233
	Other		120,184,017	112,700,000	160,540,718	109,100,000	104,958,010	102,383,727
Marijuana Tax	Other	0142	367,921,718	316,860,000	304,689,310	339,048,000	327,949,000	319,997,240
Amusement Taxes	General	0145	2,202,663	1,784,000	1,642,982	1,680,000	1,900,000	874,000
	Other		5,139,546	4,052,345	5,450,369	3,849,030	3,849,030	3,849,030
Inheritance Taxes	General	0155	623,040,490	547,732,000	677,951,772	598,500,000	694,398,000	936,573,000
Eastern Oregon Severance Taxes	General	0160	5,383	6,000		6,000	6,000	6,000
	Other		4,256	31,914	80,035	10,344	10,344	10,344
Western Oregon Severance Taxes	General	0162	79,546	6,000		110,000	110,000	110,000
	Other		703,828	1,135,910	1,073,521	1,353,291	1,353,291	1,353,291
Other Severance Taxes	Other	0165	2,540	33,478	8,696	4,539	4,539	4,539
Privilege Taxes		0185	85,496,674					

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Source	Fund	ORBITS Revenue Acct	2021-23 Actual	2023-25 Leg Adopted	2023-25 Estimates	2025-27		
						Agency Requested	Governor's Budget	Legislatively Adopted
	General					116,000	116,000	116,000
- Vehicle / Privilege	Other		-	87,910,000	68,001,275	83,610,000	83,610,000	74,273,484
- Vehicle Use	Other		-	21,460,046	22,672,891	24,370,000	24,370,000	20,837,197
Other Taxes		0195						
- Multistate	General		15,473,207			9,876,981	9,876,981	9,876,981
	Other			332,098	41,041,030	347,342	347,342	347,342
- State Lodging Tax	Other		79,372,187	83,068,237	83,057,407	99,127,781	99,127,781	99,127,781
- Bicycle Excise Tax	Other		2,007,638	1,680,169	1,481,971	1,260,000	1,600,000	1,471,029
- Assessor Funding (CAFFA)	Other		36,505,527	41,640,669	34,713,059	37,474,000	37,474,000	37,474,000
- Oregon Land Information System	Other			2,000,000		1,240,000	1,240,000	1,268,000
- Emergency "911" Phone	Other		157,577,953	171,329,595	161,150,452	165,729,064	165,729,064	165,729,064
- Emergency "988" Phone	Other					54,100,000	54,100,000	54,100,000
- Electric Coop	Other		24,146,853	19,814,535	29,468,353	24,552,195	24,552,195	24,552,195
- Private Rail Car	Other		506,268	542,420	458,521	531,098	531,098	531,098
- Forest Products Harvest Tax	Other		34,091,360	23,600,000	38,722,831	44,618,950	44,618,950	44,618,950
- Strategic Investment Program (SIP)	Other		34,168,390					
- Heavy Equipment Rental Tax	Other		14,918,858	9,630,246	16,040,195	16,265,069	16,265,069	16,265,069
- Local Lodging	Other		22,430,357	15,000	71,780,395	97,175,739	97,175,739	97,175,739
- Greenlight Oregon	Other		10,767,787	15,099,023	12,031,370	12,326,339	12,326,339	12,991,768
- Strategic Investment Program (SIP) Gainshare	Other			35,488,281	35,136,912	37,104,790	37,104,790	35,085,692
- Industrial Site Readiness	Other		4,155,667	16,641,023	14,465,250	16,372,496	16,341,980	18,969,022
- Oregon Production Investment Fund	Other		18,746,052		37,817,840	169,968	169,968	167,679
- Psilocybin					103,629	643,000	1,000	341,000
- Ballot Measure 110	Other			37,069,455		1,210,379	-	-

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Source	Fund	ORBITS Revenue Acct	2021-23 Actual	2023-25 Leg Adopted	2023-25 Estimates	2025-27		
						Agency Requested	Governor's Budget	Legislatively Adopted
- Local Marijuana	Other				48,912,296	54,628,551	54,628,551	54,628,551
- Misc Taxes	Other				1,268,374			
Business License and Fees		0205						
- Hazardous Substances	Other		6,263,086	6,525,765	6,557,729	6,451,011	6,451,011	6,451,011
- Petroleum Load	Other			5,917,537	6,060,795	6,361,788	6,361,788	6,361,788
- Tobacco Retail License	Other			1,196,000	5,366,016	5,174,964	5,174,964	5,174,964
- Loaded Tank Railcar	Other				-	488,000	488,000	488,000
- Kratom	Other				43,240	27,600	27,600	27,600
Charges for Services	Other	0410	-	22,000,000	22,955,096	15,191,853	15,191,853	17,378,430
Fines and Forfeitures	General	0505		3,953,221	183,717	255,537	255,537	1,105

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-000-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Personal Income Taxes	25,683,505,082	20,983,995,218	20,983,995,218	29,524,285,996	30,221,769,000	30,235,753,518
Corp Excise and Income Taxes	3,143,160,639	2,153,441,000	2,153,441,000	2,844,375,677	3,294,781,000	3,281,840,019
Corporate Activity Tax	2,567,907,517	2,779,098,000	2,779,098,000	3,172,557,000	3,101,910,000	3,071,710,705
Other Employer -Employee Taxes	249,084,385	1,427,931,328	1,427,931,328	4,279,125,222	4,279,125,222	4,296,701,270
Cigarette Taxes	689,728,098	652,944,000	652,944,000	590,700,000	506,636,924	504,837,539
Other Tobacco Products Taxes	179,992,276	174,003,000	174,003,000	165,200,000	156,545,010	149,656,960
Marijuana Taxes	367,921,718	316,860,000	316,860,000	339,048,000	327,949,000	319,997,240
Amusement Taxes	7,342,209	5,836,345	5,836,345	5,529,030	5,749,030	4,723,030
Inheritance Taxes	623,040,490	547,732,000	547,732,000	598,500,000	694,398,000	936,573,000
Eastern Oregon Severance Taxes	9,639	37,914	37,914	16,344	16,344	16,344
Western Oregon Severance Taxes	783,374	1,141,910	1,141,910	1,463,291	1,463,291	1,463,291
Other Severance Taxes	2,540	33,478	33,478	4,539	4,539	4,539
Privilege Taxes	85,496,674	109,370,046	109,370,046	108,096,000	108,096,000	95,226,681
Other Taxes	232,496,830	355,998,970	355,998,970	674,753,742	673,210,847	674,720,960
Business Lic and Fees	6,263,086	12,443,302	12,443,302	18,503,363	18,503,363	18,503,363
Charges for Services	-	22,000,000	22,000,000	15,191,853	15,191,853	17,378,431
Fines and Forfeitures	28,874,959	30,144,668	33,605,510	29,983,494	29,983,494	31,150,471
General Fund Obligation Bonds	1,840,000	14,265,000	14,265,000	-	-	8,940,430
Interest Income	64,387	-	-	-	-	-
Donations	52,068	2,426,683	2,426,683	5,620,139	5,620,139	5,620,139
Sr Citizen Prop Tax Repayments	36,463,688	36,989,678	36,989,678	33,782,000	33,782,000	33,782,000
Other Revenues	88,596,590	193,297,782	198,006,916	69,087,882	69,087,882	69,054,531
Transfer In - Intrafund	85,619,694	109,737,322	114,446,456	118,146,070	116,942,522	114,736,127
Tsfr From Administrative Svcs	141,970,200	-	-	-	-	-

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-000-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Tsfr From Judicial Dept	69,111,107	88,160,446	88,160,446	89,752,444	89,752,444	72,045,348
Transfer Out - Intrafund	(85,619,694)	(109,737,322)	(114,446,456)	(118,146,070)	(116,942,522)	(114,736,127)
Transfer to Public Universities	-	(5,318,769)	(5,318,769)	(8,159,610)	(8,159,610)	(8,159,610)
Transfer to Other	-	(1,199,598,452)	(1,199,598,452)	(4,216,819,910)	(4,193,175,515)	(4,215,303,026)
Transfer to General Fund	(29,570,844,147)	(23,806,925,945)	(23,806,925,945)	(33,075,071,113)	(34,309,738,440)	(34,572,371,639)
Transfer to Counties	(24,826,924)	(69,818,668)	(69,818,668)	(82,040,338)	(82,040,270)	(76,060,367)
Tsfr To Human Svcs, Dept of	(2,876,601)	(3,273,913)	(3,273,913)	(3,481,309)	(3,481,309)	(3,481,309)
Tsfr To Administrative Svcs	(80,090,800)	(26,750,322)	(26,750,322)	(27,550,764)	(30,594,993)	(30,394,587)
Tsfr To OR Business Development	(19,413,004)	(31,664,551)	(31,664,551)	(28,637,203)	(28,606,687)	(31,895,832)
Tsfr To Justice, Dept of	(23,172,358)	(24,183,511)	(24,183,511)	(26,764,781)	(26,764,781)	(26,764,781)
Tsfr To Lands, Dept of State	(2,540)	(33,478)	(33,478)	(4,312)	(4,312)	(4,180)
Tsfr To Judicial Dept	(11,092,862)	(11,708,132)	(11,819,864)	(12,644,475)	(12,644,475)	(6,940,350)
Tsfr To Criminal Justice Comm	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
Tsfr To Military Dept, Or	(78,213,045)	(60,000)	(60,000)	(67,158)	(67,158)	(67,158)
Tsfr To Police, Dept of State	(23,625,943)	(15,632,572)	(15,632,572)	(16,683,572)	(16,625,735)	(16,338,103)
Tsfr To Emergency Management, Dept of	(79,416,977)	(171,329,595)	(171,329,595)	(164,900,419)	(164,900,419)	(164,734,690)
Tsfr To Pub Safety Std/Trng	(44,696,617)	(51,947,115)	(55,296,225)	(63,396,198)	(68,793,509)	(65,846,019)
Tsfr to State FIre Marshal, Dept of	-	(10,872,832)	(10,872,832)	(10,570,493)	(10,570,276)	(10,748,088)
Tsfr To Corrections, Dept of	(4,846,812)	(5,197,236)	(5,197,236)	(5,948,237)	(1,594,384)	-
Tsfr To Environmental Quality	(26,158,806)	(38,059,527)	(38,059,527)	(38,783,234)	(38,783,234)	(33,555,444)
Tsfr To Oregon Health Authority	(935,581,824)	(974,277,363)	(974,277,363)	(939,717,489)	(866,469,119)	(830,622,178)
Tsfr To HECC	(2,787,053)	(2,196,243)	(2,196,243)	(2,092,654)	(2,092,654)	(2,092,654)
Tsfr To Education, Dept of	(2,575,831,688)	(2,799,243,534)	(2,799,243,534)	(3,193,213,823)	(3,146,067,306)	(3,092,382,483)
Tsfr To Forestry, Dept of	(17,944,348)	(18,281,231)	(18,281,231)	(31,459,340)	(31,459,340)	(31,459,340)

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-000-00-00-00000**

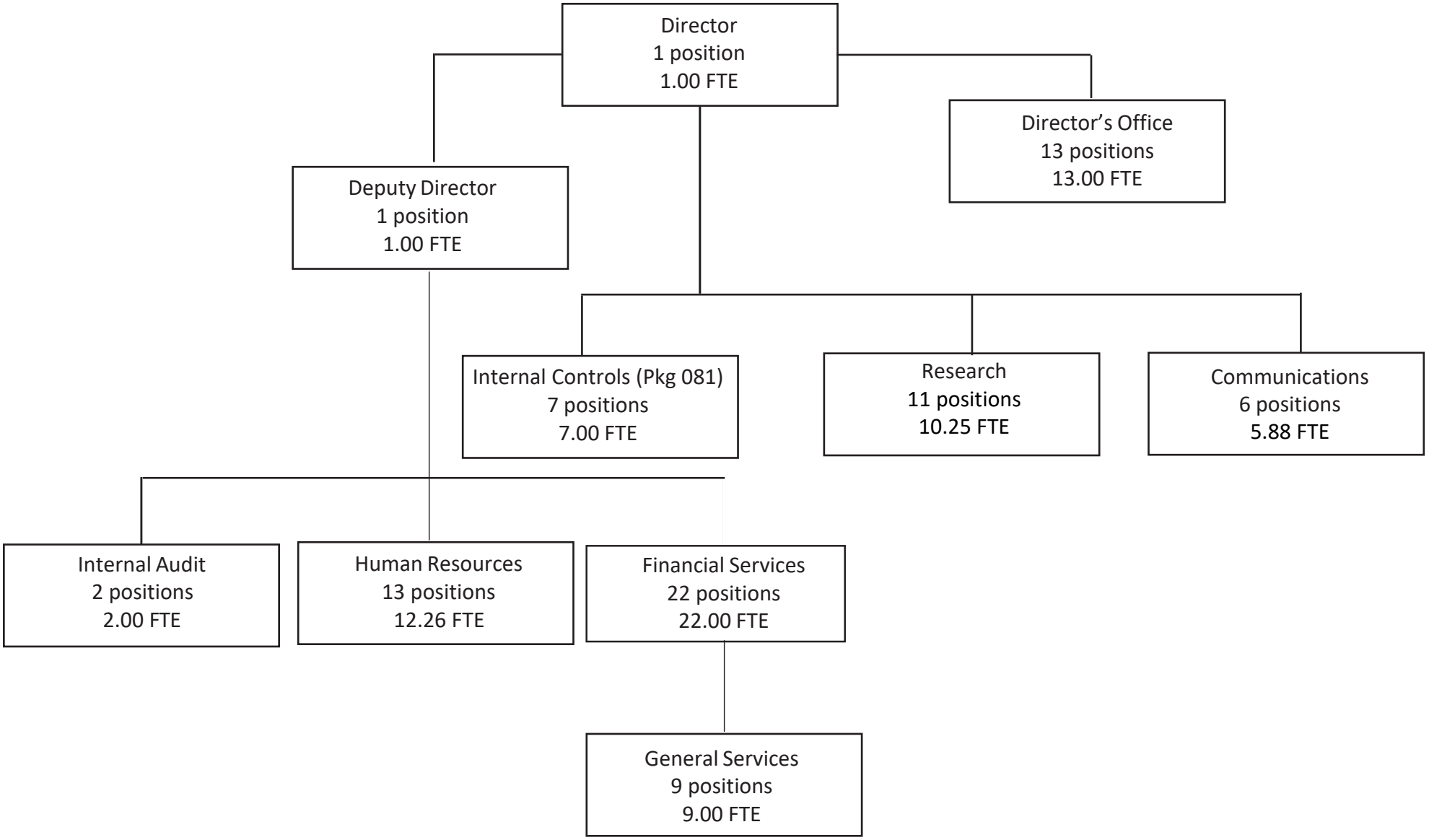
Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Tsfr To Fish/Wildlife, Dept of	-	(30,000)	(30,000)	(5,130,975)	(5,130,975)	(5,130,975)
Tsfr To Transportation, Dept	(315,801,105)	(354,683,633)	(354,683,633)	(355,223,966)	(354,798,099)	(372,326,841)
Tsfr To OLCC	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
Tsfr To Housing and Com Svcs	(74,685,560)	(89,000,000)	(89,000,000)	(68,849,000)	(68,849,000)	(68,849,000)
Total Other Funds	**$278,798,542**	**$185,064,146**	**$189,773,280**	**$175,365,643**	**$149,163,782**	**$151,171,155**

Administration

Organizational chart

2023–25 Legislative Approved Budget

85 Positions 83.39 FTE

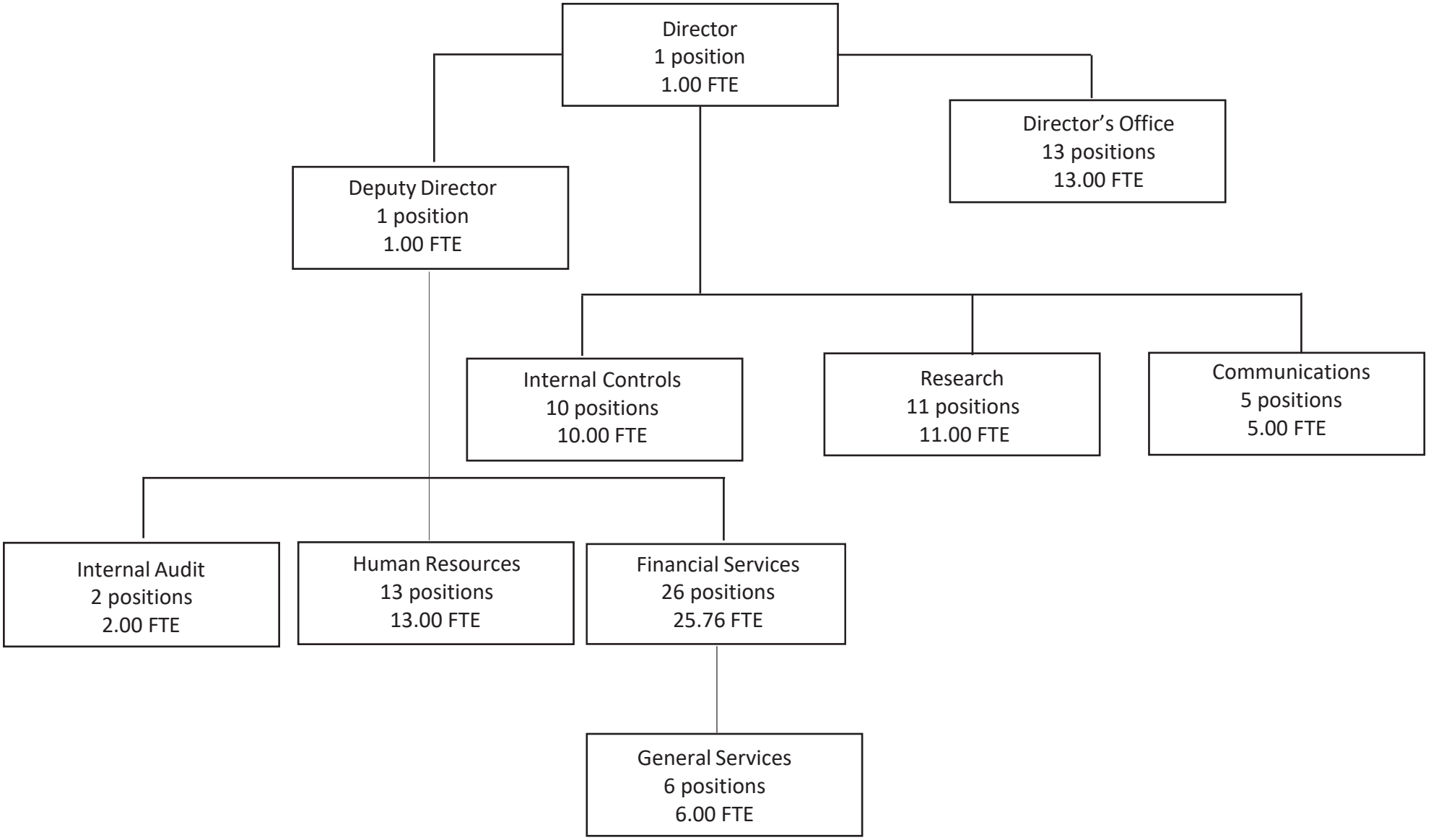


Administration

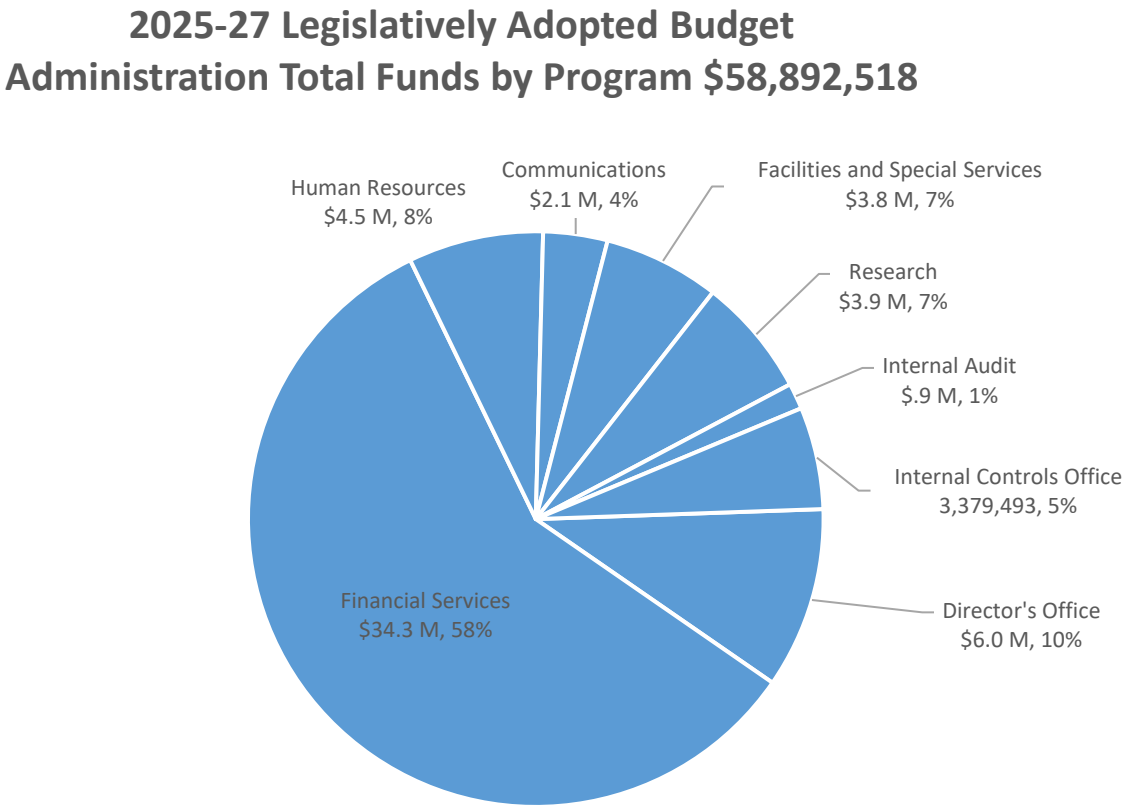
Organizational chart

2025–27 Legislatively Adopted Budget

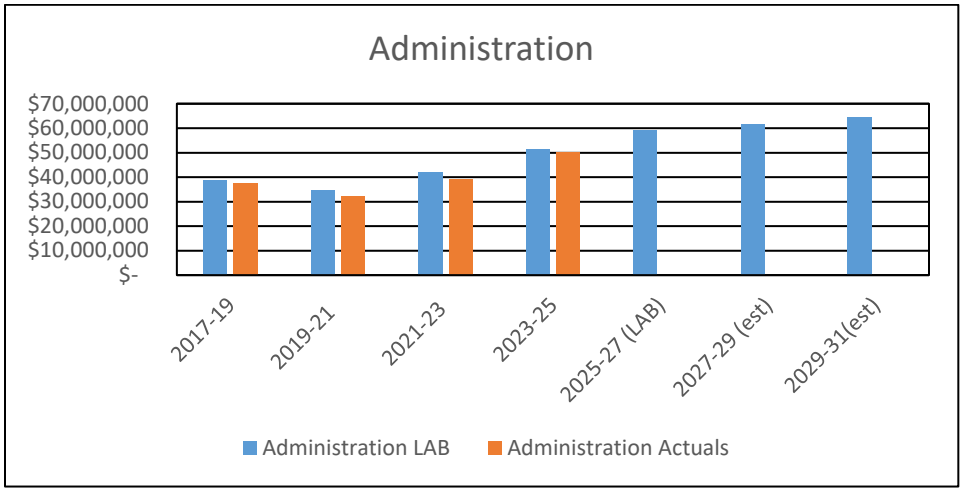
88 Positions 87.76 FTE



Administration



Primary program contact: Jason Barbee, Deputy Director



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31 (est)
Administration	LAB	$38,860,211	$34,576,809	$41,911,999	$51,547,342	$58,892,518	$61,571,805	$64,401,463
	Actuals	$37,695,006	$32,280,068	$39,219,124	$50,125,425			

Program Overview

The Administration Program provides overall agency leadership and direction. It coordinates financial, legislative, rulemaking, communications, human resources, research, taxpayer advocacy, internal controls, and internal audit activities. Administration supports agency programs in program delivery and customer service.

Program Funding Request

Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 38,418,629	$ 13,155,713	$ 51,574,342	85	83.39
2025-27 CSL	$ 44,415,582	$ 16,636,754	$ 61,052,336	88	87.76
2025-27 ARB	$ 44,790,032	$ 16,762,305	$ 61,552,337	88	87.76
2025-27 GB	$ 41,741,173	$ 15,846,015	$ 57,587,188	88	87.76
2025-27 LAB	$ 42,834,932	$ 16,057,586	$ 58,892,518	88	87.76
Difference (CSL-LAB)	$ (1,580,650)	$ (579,168)	$ (2,159,818)	-	-
% change	-3.6%	-3.5%	-3.5%	0.0%	0.0%

Program Description

Director's Office
The Director's Office provides leadership and direction for the agency's programs and divisions. The director, deputy director, executive support staff, legislative policy and rulemaking, operations, internal audit, and taxpayer advocate office reside in the Director's Office.

Agency leadership: The director and deputy director work together to create the structures, processes, activities, and environment necessary to support achieving the agency's mission and vision. This involves working strategically and collaboratively with executive and legislative branch leadership, agency partners, and customers. The director and deputy also work collaboratively with the agency through the leadership team to define strategic priorities and manage day-to-day activities that have agency-wide impacts.

Legislative policy and rulemaking: These functions ensure that the agency is responsive to legislative policy needs and that the agency's policy agenda is aligned to key strategic outcomes. As new bills are enacted, this function ensures that legislation is effectively implemented through development and adoption of appropriate administrative rules.

Taxpayer Advocate Office: House Bill 3373 (2021) created the taxpayer advocate office for the state of Oregon. The office identifies issues or barriers to equitable and fair tax collection, works with community partners, provides expediated service to taxpayers whose problems are not resolved through typical channels, researches complaints, identifies systemic issues, and promotes taxpayer issues and concerns.

Customer Experience Center of Excellence: This function supports the Department of Revenue's vision to create a clear and easy experience for its customers. It coordinates continuous improvement across the agency's call centers as well as the Revenue Online customer experience.

Director's Office					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 5,192,583	$ 1,904,282	$ 7,096,865	22	22.00
2025-27 CSL	$ 4,507,254	$ 1,489,386	$ 5,996,640	15	15.00
2025-27 ARB	$ 4,881,704	$ 1,614,936	$ 6,496,640	15	15.00
2025-27 GB	$ 4,492,254	$ 1,489,386	$ 5,981,640	15	15.00
2025-27 LAB	$ 4,507,254	$ 1,489,386	$ 5,996,640	15	15.00
Difference (CSL-LAB)	$ -	$ -	$ -	-	-
% change	0.0%	0.0%	0.0%	0.0%	0.0%
*Internal Controls Office split from Directors Office into new budget structure.					

Internal Controls Office

The Internal Controls Office launched September 1, 2022. The office enhances the department's ability to monitor and mitigate cybersecurity and operational risks. It houses compliance functions, risk identification, and business improvement functions. It also houses the disclosure office, which is charged with oversight of the agency's access to and use of confidential computer systems and legislatively authorized disclosure of confidential information and acts as the Internal Revenue Service (IRS) liaison. Additionally, the unit performs keycard access functions and the initial phase of the request for computer access process. This unit serves a critical role in the oversight of the agency's physical building safety and security controls.

Internal Controls Office					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ -	$ -	$ -	-	-
2025-27 CSL	$ 2,518,478	$ 861,015	$ 3,379,493	10	10.00
2025-27 ARB	$ 2,518,478	$ 861,015	$ 3,379,493	10	10.00
2025-27 GB	$ 2,518,478	$ 861,015	$ 3,379,493	10	10.00
2025-27 LAB	$ 2,518,478	$ 861,015	$ 3,379,493	10	10.00
Difference (CSL-LAB)	$ -	$ -	$ -	-	-
% change	0.0%	0.0%	0.0%	0.0%	0.0%
*Internal Controls Office split from Directors Office into new budget structure.					

Communications

Communications oversees internal and external communications, community engagement, and media relations. It informs Oregonians and Oregon taxpayers about revenue programs, projects, and issues that affect them and their communities. Additionally, Communications:

- Provides program and project information in partnership with other divisions.
- Keeps agency employees informed about department activities.
- Helps all divisions and programs increase the success of their public outreach by developing and implementing communication plans, community engagement plans, and producing or editing communication materials.
- Provides media relations for the department and responds to media inquiries.
- Improves transparency and helps customers find needed information and complete tasks by developing and maintaining an accessible website.
- Builds internal and external understanding and support for the agency's Strategic Plan.

Communications					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 1,734,990	$ 603,883	$ 2,338,873	6	5.88
2025-27 CSL	$ 1,604,489	$ 523,593	$ 2,128,082	5	5.00
2025-27 ARB	$ 1,604,489	$ 523,593	$ 2,128,082	5	5.00
2025-27 GB	$ 1,574,489	$ 523,593	$ 2,098,082	5	5.00
2025-27 LAB	$ 1,604,489	$ 523,593	$ 2,128,082	5	5.00
Difference (CSL-LAB)	$ -	$ -	$ -	-	-
% change	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

Human Resources

Human Resources (HR) provides general oversight of the agency's relationship with its more than 1,100 employees. Specific responsibilities include the recruitment and retention of skilled employees, management of personnel issues, and the coordination of labor relations for the agency.

HR ensures the agency follows policies and the collective bargaining agreement and pursues best practices to create a work environment that attracts, develops, and retains the best and brightest employees. Specifically, HR provides:

- Education and leadership on policies and best practices for recruiting and retaining a diverse and competent workforce aligned with the agency's diversity, equity, and inclusion action plan and affirmative action plan goals.
- Advice and counsel to agency managers on employee performance management, policy, and contract interpretation, leave of absence management, and Americans with Disabilities Act (ADA) requirements related to employee accommodation requests.
- Coordination of training and staff development, administration of worker's compensation and unemployment insurance matters, oversight of job classifications, compensation, position control, position management, and maintenance of employee personnel records.

Human Resources					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 2,759,655	$ 1,042,929	$ 3,802,584	13	12.26
2025-27 CSL	$ 3,348,986	$ 1,100,220	$ 4,449,206	13	13.00
2025-27 ARB	$ 3,348,986	$ 1,100,221	$ 4,449,207	13	13.00
2025-27 GB	$ 3,328,986	$ 1,100,221	$ 4,429,207	13	13.00
2025-27 LAB	$ 3,370,364	$ 1,100,220	$ 4,470,584	13	13.00
Difference (CSL-LAB)	$ 21,378	$ -	$ 21,378	-	-
% change	0.6%	0.0%	0.5%	0.0%	0.0%

Financial Services

Financial Services provides accounting, budget, facility management, and procurement services to the agency. It ensures that accounting, budget, facilities management, and procurement practices comply with all applicable laws, rules, and professional standards. Financial Services manages the collection and distribution of funds from the department's 63 tax and fee programs, the monitoring and payment of agency expenditures, the collection of administrative costs, the creation and maintenance of the agency's budget, the management of its facilities, and the procurement of goods and services. Financial Services is composed of four units: Statewide Tax Receipts and Transfers (STRAT), Budget, Agency Accounting and Procurement, and Facilities (which is budgetarily under General Services).

Statewide Tax Receipts and Transfers (STRAT) Unit*:* This unit monitors and reviews the collection of 63 tax and fee programs and distributes it to other state agencies, local governments, or the General Fund. The unit also prepares financial reports for interested parties. It works closely with the Department of Administrative Services (DAS) State Controller's Division, the Oregon State Treasury, other state agencies, and the federal government. The unit has been proactively addressing its audit findings and has created a revenue streams document, documented over 50 processes, reassigned duties of its staff, and written financial requirements for each of the department's programs.

Budget Unit: This unit leads the biennial budget process and provides guidance and direction to program and administrative staff. The Budget Unit is responsible for initiating and coordinating processes for budget planning, financial analysis, and overall technical budget support for the agency. During the 2023–25 biennium, this unit worked to improve communication with internal and external customers, train budget staff, improve the fiscal impact and financial forecasting processes, and improve the monthly financial reporting process.

Agency Accounting and Procurement Unit: This unit pays department expenditures, administers the SPOTS card and travel programs, collects administrative fees for each applicable program, and manages the contract and procurement activities of the agency. The unit also provides training to the agency on purchasing, travel, and SPOTS card policies. During the 2023-25 biennium, the unit successfully implemented OregonBuys as the system of record for procurement transactions.

Financial Services					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 22,704,573	$ 6,290,221	$ 28,994,794	22	22.00
2025-27 CSL	$ 26,381,184	$ 9,699,153	$ 36,080,337	26	25.76
2025-27 ARB	$ 26,381,184	$ 9,699,153	$ 36,080,337	26	25.76
2025-27 GB	$ 23,872,823	$ 8,908,413	$ 32,781,236	26	25.76
2025-27 LAB	$ 25,025,355	$ 9,244,379	$ 34,269,734	26	25.76
Difference (CSL-LAB)	$ (1,355,829)	$ (454,774)	$ (1,810,603)	-	-
% change	-5.1%	-4.7%	-5.0%	0.0%	0.0%

Facilities and Special Services

Facilities: This unit engages in space planning, cubicle configuration, oversight of building maintenance needs, and public accessibility.

Special Services: This unit coordinates critical services such as fleet management, mail retrieval and distribution, and management of forms and publications orders and inventory levels of these products. The unit delivers all office supplies and packages from courier services and prepares all outgoing shipments. Special Services houses and operates the agency's shredder for federal tax information.

Facilities and Special Services					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 2,745,786	$ 2,442,464	$ 5,188,250	9	9.00
2025-27 CSL	$ 2,483,347	$ 1,788,161	$ 4,271,508	6	6.00
2025-27 ARB	$ 2,483,347	$ 1,788,161	$ 4,271,508	6	6.00
2025-27 GB	$ 2,394,299	$ 1,788,161	$ 4,182,460	6	6.00
2025-27 LAB	$ 2,196,629	$ 1,650,347	$ 3,846,976	6	6.00
Difference (CSL-LAB)	$ (286,718)	$ (137,814)	$ (424,532)	-	-
% change	-11.5%	-7.7%	-9.9%	0.0%	0.0%

Internal Audit

Internal Audit provides independent, objective assurance that the internal control framework is operating according to management intent, as well as consulting services to help the organization accomplish its objectives. Internal Audit's systematic, evidence-based approach brings transparency to department operations and public funds expenditures, as well as accountability for achieving the agency's mission and policy objectives. Internal Audit recommendations drive improvements in the department's operations, workforce management, policy coverage, and tools, which in turn reduces the overall risk to achieving the department's mission.

Internal Audit					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 611,601	$ 155,473	$ 767,074	2	2.00
2025-27 CSL	$ 606,683	$ 200,269	$ 806,952	2	2.00
2025-27 ARB	$ 606,683	$ 200,269	$ 806,952	2	2.00
2025-27 GB	$ 604,683	$ 200,269	$ 804,952	2	2.00
2025-27 LAB	$ 647,202	$ 213,689	$ 860,891	2	2.00
Difference (CSL-LAB)	$ 40,519	$ 13,420	$ 53,939	-	-
% change	6.7%	6.7%	6.7%	0.0%	0.0%

Research

The agency's Research Section contributes to tax policy development and public discourse by producing datasets, reports, forecasts, and analyses on selected tax information for government agencies, policymakers, lobbyists, academics, media, and citizens. The section works closely with the Office of Economic Analysis and the Legislative Revenue Office in the areas of revenue forecasting and measuring impacts of actual or proposed law changes. Economists and research analysts in the Research Section also engage in novel research and selected projects to enhance the agency's analytical capacity. The section produces annual publications describing Oregon's Personal Income Tax, Corporate Excise and Income Tax, Corporate Activity Tax, and Property Tax. It also coordinates and develops the material for the biennial Tax Expenditure Report, which is a companion document to the Governor's Recommended Budget.

Research					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 2,669,441	$ 716,461	$ 3,385,902	11	10.25
2025-27 CSL	$ 2,965,161	$ 974,957	$ 3,940,118	11	11.00
2025-27 ARB	$ 2,965,161	$ 974,957	$ 3,940,118	11	11.00
2025-27 GB	$ 2,955,161	$ 974,957	$ 3,930,118	11	11.00
2025-27 LAB	$ 2,965,161	$ 974,957	$ 3,940,118	11	11.00
Difference (CSL-LAB)	$ -	$ -	$ -	-	-
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Justification
The Administration Program helps the agency adhere to state policy, realize governor and legislative objectives, organize and approve resources and plans to achieve the goals outlined in the strategic plan, and track agency delivery of programs.

Program Performance
The Administration Program is responsible for two key performance measures (KPM):

KPM 3- Employee Training Per Year (percent receiving 20 hours per year): We are not meeting this target. Our training hours decreased by 22 percent, from 75 percent in Fiscal Year 2023 to 53 percent in Fiscal Year 2024. Agency employees continue to complete all required training. these trainings include new hire trainings, annual employee trainings, and GenTax system trainings. Our use of outside vendors to provide additional training opportunities for employees, as well as developing processes and procedures for documentation, have assisted our progress. The agency will continue to promote training opportunities and will conduct an analysis of the training data to determine where we can make additional gains to meet this key performance measure.

KPM 11- Employee Engagement (percentage of employees considered actively engaged by a standardized survey): We are currently not meeting this target but are continuously increasing engagement scores year over year. In the 2021-22 methodology, the department defined employees that scored an average of 4 points or more as actively engaged. With the recent switch to a new vendor, Gallup, administering the survey, they define employees that scored an average of 4.5 or higher as actively engaged. This means that 45 percent of DOR employees had an average score of 4.5 or higher in 2024. If this same ranking was used for fiscal year 2023, 34 percent of our employees had an average score of 4.5 or higher, showing growth for the department engagement score. When compared to other Oregon state agencies, the department fiscal year 2024 score is in the top group.

Enabling Legislation/Program Authorization
ORS 305.015 provides that "It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state…" The department and its administrative divisions are established under ORS 305.025.

Funding Streams
This program is funded with a mix of General Fund and Other Funds.

Describe how the 2025–27 funding proposal, advanced by the agency, compares to the program authorized for the agency in 2023–25.
There is no significant program change proposed for Administration.

Administration

Essential Package 010—Vacancy Factor and Non-PICS Personal Services

Package Description

Purpose
This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

How Achieved
Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	(293,362)
Other Funds	$	(69,690)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(293,362)
Other Funds	$	(69,690)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(293,362)
Other Funds	$	(69,690)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Administration

Essential Package 021—Phased-In

Package Description

Purpose
This package includes the added costs of phasing in program dollars approved for the 2025–27 biennium.

How Achieved
This package phases in funds approved for the 2025–27 biennium associated with the Refundable child tax credit (HB3235) and developemnt of the schedule allowing personal income taxpayers to voluntarily report taxpayers' self-identified race and ethnicity identifiers (SB1) approved in the 2023 Legislative Session.

Agency Request Budget

Staff Impact

Position	2
FTE	1.76

Revenue Source

General Fund	$	449,522
Other Funds	$	116,155

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Governor's Budget

Staff Impact

Position	2
FTE	1.76

Revenue Source

General Fund	$	449,522
Other Funds	$	116,155

2027–29 Fiscal Impact

Actions approved in this package will become part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact

Position	2
FTE	1.76

Revenue Source

General Fund	$	449,522
Other Funds	$	116,155

2027–29 Fiscal Impact

Actions approved in this package will become part of the base budget for 2027–29.

Administration

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	2,604,979
Other Funds	$	2,545,776

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	2,604,979
Other Funds	$	2,545,776

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	2,604,979
Other Funds	$	2,545,776

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Administration

Essential Package 090 Analyst Adjustments

Package Description

Purpose
This package reduces General Fund by $1,322,501 and Other Funds expenditure limitation by $443,424 to recognize rent savings from DOR vacating the fifth floor of the Revenue building. The package in Governor's Budget also included a reduction of $300,000 General Fund to recognize estimated savings in telecom costs realized in the current biennium. This portion was not recommended for the Legislatively Adopted Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$ (1,622,501)
Other Funds	$ (443,424)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$ (1,322,501)
Other Funds	$ (443,424)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Administration

Essential Package 092—Statewide AG Adjustment

Purpose
This package reduces Attorney General rates by 7.47 percent to reflect adjustments in the Governor's Budget. This package was not recommended in the Legislatively Adopted Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(16,048)
Other Funds	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
None

Administration

Essential Package 093—Statewide Adjustment DAS Charges

Purpose
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget. This package was not recommended in the Legislatively Adopted Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$ (1,035,860)
Other Funds	$ (347,316)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
None

Administration

Policy Option Package 103 – Customer Experience Improvements

Purpose:
This Policy Option Package was not recommended in the Legislatively Adopted Budget.

Tax compliance is largely voluntary; therefore, it is imperative to have a customer service system and infrastructure that is modern and easy-to-use to address taxpayer concerns and questions efficiently and effectively. Current customer service technology and processes are antiquated. This results in long wait times, dropped calls, multiple call transfers, and few technology options for taxpayers. Not only does this create frustration with the tax-paying public, but it risks voluntary tax compliance.

Effective, responsive contact centers are vital to collect the revenue Oregon counts on by substantially increasing the support to taxpayers. Further, modernizing and enhancing customer service is a priority of the Governor and part of the Department of Revenue's (DOR's) strategic plan. If it is not addressed, taxpayers will continue to muddle through an old system, long wait times, dropped calls, and decreased customer support hours.

How Achieved:
DOR will need to invest in its customer service technology and internal infrastructure. The department recommends deploying a new contact center platform (Amazon Web Service). These investments will create lower call wait times, standardize information provided to taxpayers, reduce call transfers, deliver intuitive websites and other technical features, provide proactive taxpayer communication and 24-hour customer support services, standardize and implement consistent customer support metrics, reduce customer service staff burnout and turnover, and provide proactive planning for surge events. This effort requests $500,000 total funds for these investments.

Quantifying Results:
The department measures the effectiveness of its customer service through the customer service survey, which is offered online and after each phone call. The department anticipates that deploying modern contact center solutions that provide an omni-channel experience will increase customer satisfaction levels on customer service surveys. The survey results are updated four times daily on a dashboard that is accessible to agency leadership.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund:	$	374,450
Other Funds:	$	125,550

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Governor's Budget
This Policy Option Package was not recommended in Governor's Budget.

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
None.

Legislatively Adopted Budget
This Policy Option Package was not recommended in the Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
None.

Administration

Package 801—LFO Analyst Adjustments

Purpose
This package provides $56,040 General Fund and $20,329 Other Funds expenditure limitation for Pay Equity phase 2 adjustments.

How Achieved
The department added specific budget line items and positions as reflected in SB 5536 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$ 56,040
Other Funds	$ 20,329

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Administration

Package 810—Statewide Adjustments

Purpose
This package includes the combined net changes in HB5006 or "end of session" bill. Overall, the state-wide adjustments reflect assessment and changes made for DAS, debt service including Attorney General and Facility Rental expenditures.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Approved Budget

Staff Impact
None

Revenue Source

General Fund	$	(314,189)
Other Funds	$	(156,073)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Administration**

Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services **Cross Reference Number: 15000-003-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(293,362)	-	-	-	-	-	(293,362)
Transfer In - Intrafund	-	-	(69,690)	-	-	-	(69,690)
Total Revenues	**($293,362)**	**-**	**($69,690)**	**-**	**-**	**-**	**($363,052)**
Personal Services							
Temporary Appointments	1,269	-	3,569	-	-	-	4,838
Overtime Payments	1,897	-	-	-	-	-	1,897
Shift Differential	1,295	-	-	-	-	-	1,295
All Other Differential	9,411	-	970	-	-	-	10,381
Public Employees' Retire Cont	2,652	-	204	-	-	-	2,856
Pension Obligation Bond	(68,877)	-	116,751	-	-	-	47,874
Social Security Taxes	1,061	-	347	-	-	-	1,408
Unemployment Assessments	3,273	-	1,921	-	-	-	5,194
Paid Family Medical Leave Insurance	50	-	4	-	-	-	54
Mass Transit Tax	5,551	-	13,456	-	-	-	19,007
Vacancy Savings	(250,944)	-	(206,912)	-	-	-	(457,856)
Total Personal Services	**($293,362)**	**-**	**($69,690)**	**-**	**-**	**-**	**($363,052)**
Total Expenditures							
Total Expenditures	(293,362)	-	(69,690)	-	-	-	(363,052)
Total Expenditures	**($293,362)**	**-**	**($69,690)**	**-**	**-**	**-**	**($363,052)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Administration**

Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services **Cross Reference Number: 15000-003-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase-in

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	449,522	-	-	-	-	-	449,522
Transfer In - Intrafund	-	-	116,155	-	-	-	116,155
Total Revenues	**$449,522**	**-**	**$116,155**	**-**	**-**	**-**	**$565,677**
Personal Services							
Class/Unclass Sal. and Per Diem	211,542	-	70,929	-	-	-	282,471
Empl. Rel. Bd. Assessments	94	-	32	-	-	-	126
Public Employees' Retire Cont	44,508	-	14,924	-	-	-	59,432
Social Security Taxes	16,183	-	5,426	-	-	-	21,609
Paid Family Medical Leave Insurance	846	-	284	-	-	-	1,130
Worker's Comp. Assess. (WCD)	56	-	18	-	-	-	74
Mass Transit Tax	1,269	-	426	-	-	-	1,695
Flexible Benefits	55,578	-	18,636	-	-	-	74,214
Total Personal Services	**$330,076**	**-**	**$110,675**	**-**	**-**	**-**	**$440,751**
Services & Supplies							
Instate Travel	1,494	-	69	-	-	-	1,563
Employee Training	15,298	-	702	-	-	-	16,000
Office Expenses	39,010	-	1,789	-	-	-	40,799
Telecommunications	27,728	-	1,272	-	-	-	29,000
Data Processing	6,055	-	278	-	-	-	6,333
IT Expendable Property	29,861	-	1,370	-	-	-	31,231
Total Services & Supplies	**$119,446**	**-**	**$5,480**	**-**	**-**	**-**	**$124,926**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase-in

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	449,522	-	116,155	-	-	-	565,677
Total Expenditures	**$449,522**	**-**	**$116,155**	**-**	**-**	**-**	**$565,677**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							2
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**2**
Total FTE							
Total FTE							1.76
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**1.76**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	2,604,979	-	-	-	-	-	2,604,979
Transfer In - Intrafund	-	-	2,545,776	-	-	-	2,545,776
Total Revenues	**$2,604,979**	**-**	**$2,545,776**	**-**	**-**	**-**	**$5,150,755**
Services & Supplies							
Instate Travel	5,438	-	1,829	-	-	-	7,267
Out of State Travel	3,123	-	1,099	-	-	-	4,222
Employee Training	15,481	-	5,244	-	-	-	20,725
Office Expenses	50,913	-	38,413	-	-	-	89,326
Telecommunications	20,361	-	6,866	-	-	-	27,227
State Gov. Service Charges	900,741	-	1,950,801	-	-	-	2,851,542
Data Processing	4,197	-	1,273	-	-	-	5,470
Publicity and Publications	293	-	98	-	-	-	391
Professional Services	25,228	-	2,391	-	-	-	27,619
IT Professional Services	2,959	-	192	-	-	-	3,151
Attorney General	40,540	-	-	-	-	-	40,540
Employee Recruitment and Develop	312	-	105	-	-	-	417
Dues and Subscriptions	2,552	-	780	-	-	-	3,332
Facilities Rental and Taxes	1,496,163	-	501,651	-	-	-	1,997,814
Facilities Maintenance	190	-	63	-	-	-	253
Intra-agency Charges	1,111	-	373	-	-	-	1,484
Other Services and Supplies	2,685	-	22,104	-	-	-	24,789
Expendable Prop 250 - 5000	1,364	-	476	-	-	-	1,840

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	25,300	-	8,747	-	-	-	34,047
Total Services & Supplies	**$2,598,951**	**-**	**$2,542,505**	**-**	**-**	**-**	**$5,141,456**
Capital Outlay							
Office Furniture and Fixtures	1,612	-	1,005	-	-	-	2,617
Telecommunications Equipment	755	-	59	-	-	-	814
Data Processing Software	347	-	124	-	-	-	471
Data Processing Hardware	3,314	-	2,083	-	-	-	5,397
Total Capital Outlay	**$6,028**	**-**	**$3,271**	**-**	**-**	**-**	**$9,299**
Total Expenditures							
Total Expenditures	2,604,979	-	2,545,776	-	-	-	5,150,755
Total Expenditures	**$2,604,979**	**-**	**$2,545,776**	**-**	**-**	**-**	**$5,150,755**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(1,322,501)	-	-	-	-	-	(1,322,501)
Transfer In - Intrafund	-	-	(443,424)	-	-	-	(443,424)
Total Revenues	**($1,322,501)**	**-**	**($443,424)**	**-**	**-**	**-**	**($1,765,925)**
Services & Supplies							
Telecommunications	-	-	-	-	-	-	-
Facilities Rental and Taxes	(1,322,501)	-	(443,424)	-	-	-	(1,765,925)
Total Services & Supplies	**($1,322,501)**	**-**	**($443,424)**	**-**	**-**	**-**	**($1,765,925)**
Total Expenditures							
Total Expenditures	(1,322,501)	-	(443,424)	-	-	-	(1,765,925)
Total Expenditures	**($1,322,501)**	**-**	**($443,424)**	**-**	**-**	**-**	**($1,765,925)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 093 - Statewide Adjustment DAS Chgs

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
State Gov. Service Charges	-	-	-	-	-	-	-
Intra-agency Charges	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Administration**

Pkg: 103 - Customer Experience Improvements **Cross Reference Number: 15000-003-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
IT Professional Services	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	56,040	-	-	-	-	-	56,040
Transfer In - Intrafund	-	-	20,329	-	-	-	20,329
Total Revenues	**$56,040**	**-**	**$20,329**	**-**	**-**	**-**	**$76,369**
Personal Services							
Reconciliation Adjustment	56,040	-	20,329	-	-	-	76,369
Total Personal Services	**$56,040**	**-**	**$20,329**	**-**	**-**	**-**	**$76,369**
Total Expenditures							
Total Expenditures	56,040	-	20,329	-	-	-	76,369
Total Expenditures	**$56,040**	**-**	**$20,329**	**-**	**-**	**-**	**$76,369**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Administration
Cross Reference Number: 15000-003-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(314,189)	-	-	-	-	-	(314,189)
Transfer In - Intrafund	-	-	(156,073)	-	-	-	(156,073)
Total Revenues	**($314,189)**	**-**	**($156,073)**	**-**	**-**	**-**	**($470,262)**
Services & Supplies							
Office Expenses	(185,136)	-	-	-	-	-	(185,136)
Telecommunications	(50,000)	-	(24,166)	-	-	-	(74,166)
State Gov. Service Charges	(140,570)	-	(47,290)	-	-	-	(187,860)
Data Processing	(46,695)	-	(15,656)	-	-	-	(62,351)
Attorney General	21,378	-	-	-	-	-	21,378
Dues and Subscriptions	(11,324)	-	(3,797)	-	-	-	(15,121)
Other Services and Supplies	-	-	(98,075)	-	-	-	(98,075)
IT Expendable Property	98,158	-	32,911	-	-	-	131,069
Total Services & Supplies	**($314,189)**	**-**	**($156,073)**	**-**	**-**	**-**	**($470,262)**
Total Expenditures							
Total Expenditures	(314,189)	-	(156,073)	-	-	-	(470,262)
Total Expenditures	**($314,189)**	**-**	**($156,073)**	**-**	**-**	**-**	**($470,262)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-003-00-00-00000**

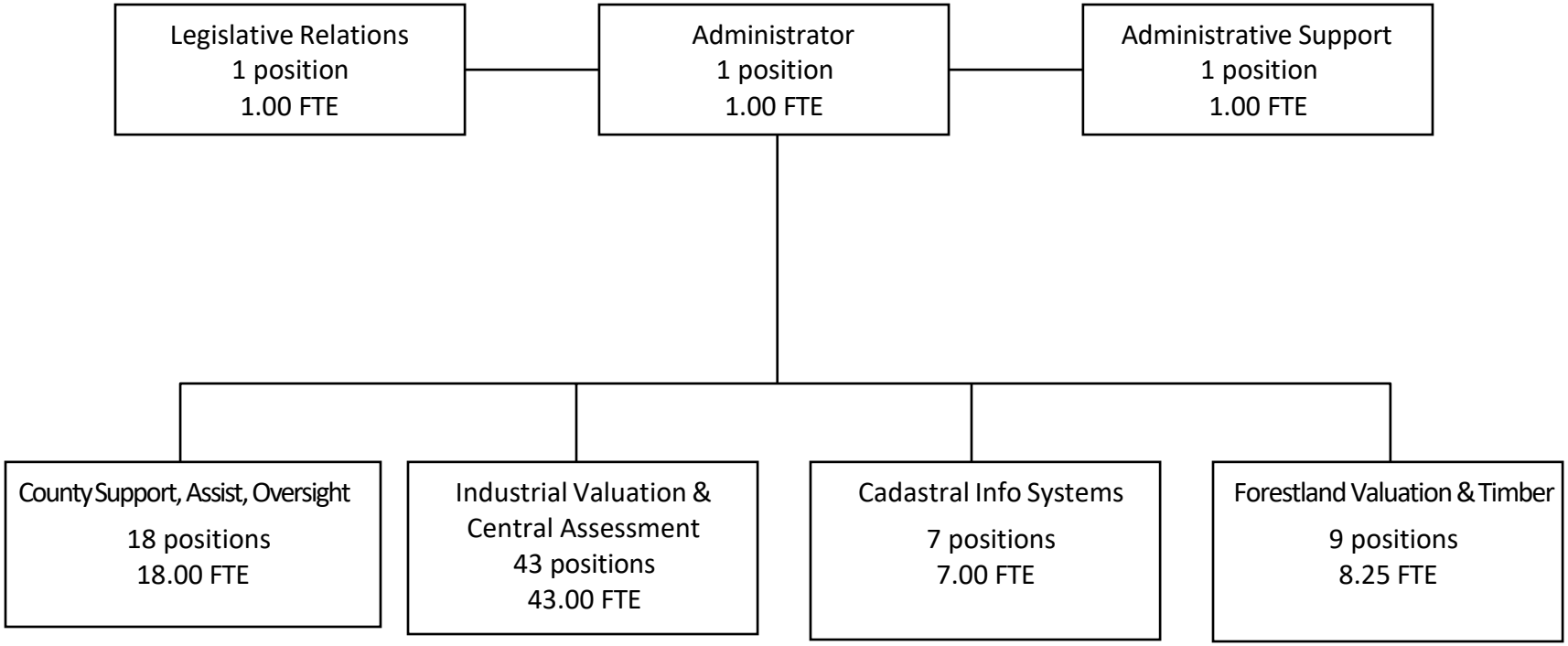
Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Transfer In - Intrafund	7,248,192	12,603,924	13,155,713	16,762,305	15,846,015	16,057,587
Total Other Funds	**$7,248,192**	**$12,603,924**	**$13,155,713**	**$16,762,305**	**$15,846,015**	**$16,057,587**

Property Tax Division

Organizational chart

2023–25 Legislatively Approved Budget

80 positions 79.25 FTE

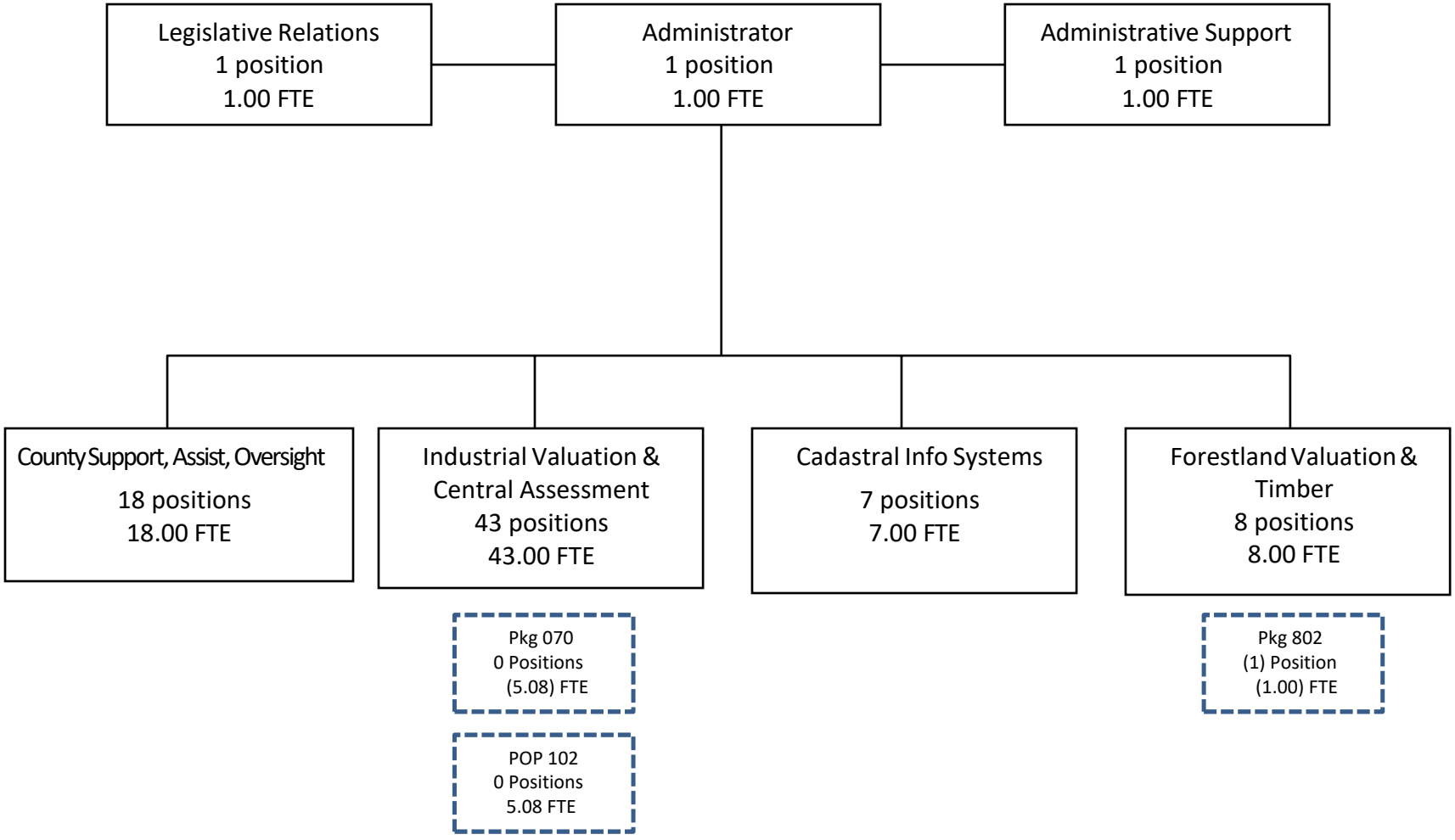


Property Tax Division

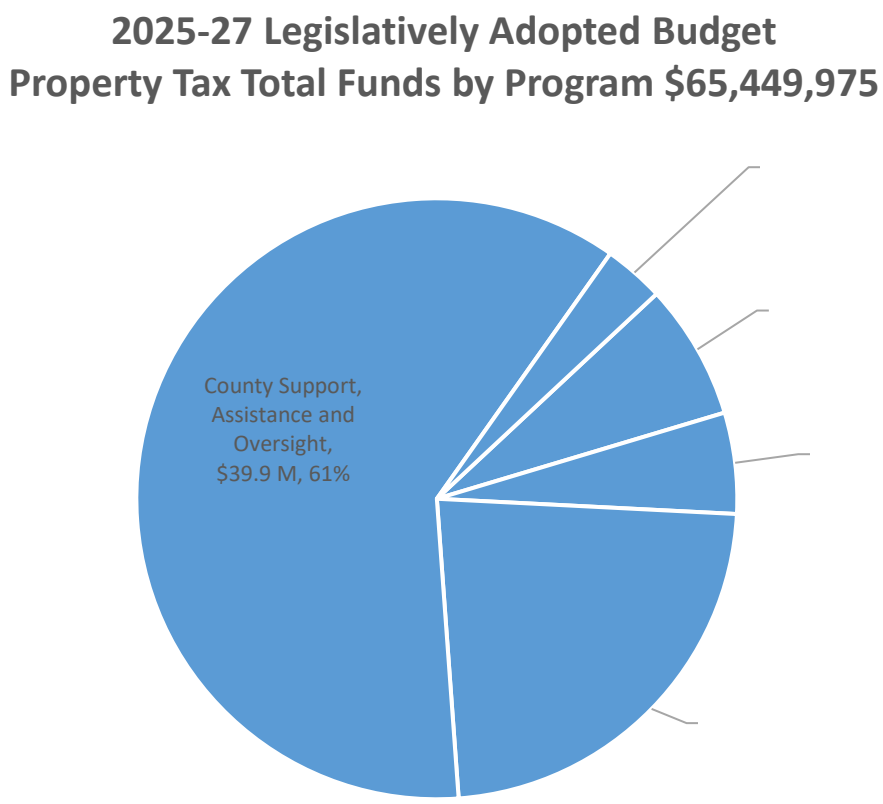
Organizational chart

2025–27 Legislatively Adopted Budget

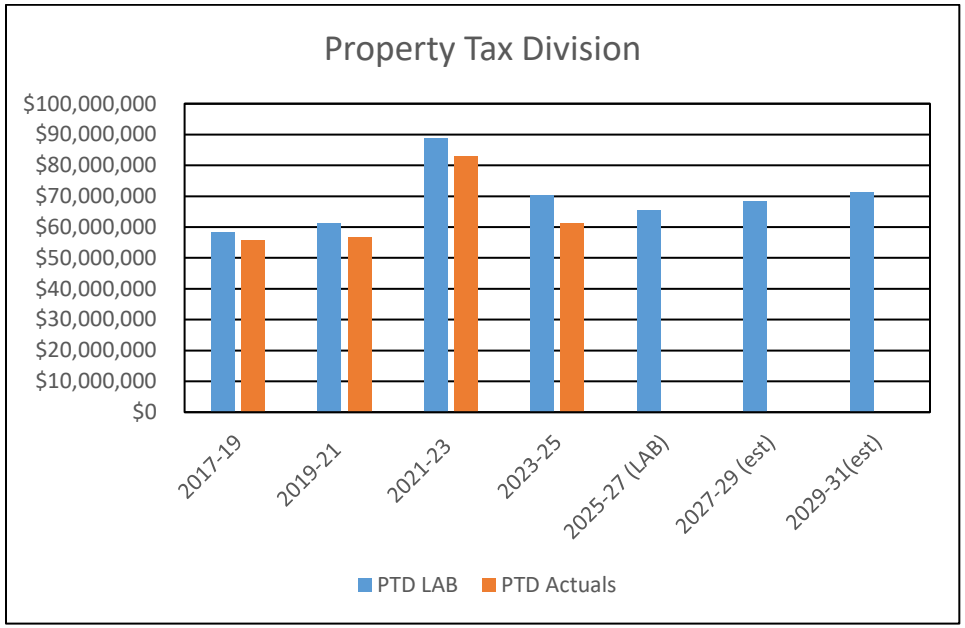
78 positions 78.00 FTE



Property Tax Division



Primary program contact: Bram Ekstrand, Property Tax Division Administrator



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31(est)
PTD	LAB	$ 58,329,530	$ 61,397,067	$ 88,716,600	$ 70,381,371	$ 65,449,975	$ 68,375,872	$ 71,457,202
	Actuals	$ 55,820,577	$ 56,617,862	$ 82,991,100	$ 61,145,026			

Program Overview

Property tax is one of the highest-generating sources of revenue in Oregon, raising over $17 billion per biennium for local governments to fund services to citizens. Only state personal income taxes bring in more revenue to fund public services.

Program Funding Request

Property Tax					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 22,584,513	$ 47,796,858	$ 70,381,371	80	79.25
2025-27 CSL	$ 24,226,185	$ 39,385,997	$ 63,612,182	79	73.92
2025-27 ARB	$ 25,617,566	$ 39,007,442	$ 64,625,008	79	79.00
2025-27 GB	$ 24,975,850	$ 38,998,081	$ 63,973,931	79	79.00
2025-27 LAB	$ 26,068,383	$ 39,381,592	$ 65,449,975	78	78.00
Difference (CSL-LAB)	$ 1,842,198	$ (4,405)	$ 1,837,793	(1)	4.08
% change	7.6%	0.0%	2.9%	-1.3%	5.5%

Program Description

The Property Tax Division (PTD) oversees the property tax system for Oregon's 36 counties and has four work areas. Though counties directly collect the taxes, PTD plays a large administrative role in helping counties evaluate and calculate property taxes.

- The County Support, Assistance, and Oversight (SAO) Section makes property appraisal standards more equitable and uniform, sets statewide methods of assessment, monitors programs, provides training to county and agency staff, evaluates county performance, and offers direct assistance to counties that do not have the tools or personnel to calculate their own property taxes.

- The Valuation Section determines the real-market value for two main property types: state-appraised industrial properties (processing or manufacturing activities) and centrally-assessed companies (companies operating in Oregon and other states, including airlines, utilities, railroads, and telecommunications). Between the two property types, there is a combined property value of over $95 billion, which generates more than $450 million annually in property taxes for Oregon counties.

- The Forestland Program within PTD has three functions: establishing the assessed value for approximately 8.2 million acres of forestland for a statewide assessed value of about $2.9 billion annually generating $51 million in revenue for local governments; determining the productivity classes of western Oregon forestlands, which are used for property tax values; and providing assistance to the counties identifying owners with 5,000 or more acres of forestland and providing general Forestland Program guidance.

- The Cadastral Information Systems Unit (CISU) sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary change data. The unit also administers the Oregon Map (ORMAP) Project, which supports developing a seamless statewide digital tax lot base map.

PTD also administers the Senior and Disabled Citizen Property Tax Deferral Program, which pays the property taxes for qualified seniors and people with disabilities in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold. The state paid about $11.6 million in property taxes to counties for 3,800 program participants in the 2023–24 tax year. The program is funded by the repayment of the tax when the property is sold. The revolving account is stable, and the balance has been growing for the past several years.

Program Justification
The Oregon Constitution (Article 1, Section 32, and Article 9, Section 1) requires uniformity in property assessment and taxation. It also requires property taxes to be levied and collected under general laws that operate uniformly throughout the state. The Department of Revenue is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). PTD is committed to improving the services it provides to counties and property owners, along with achieving equity and uniformity in property taxation throughout Oregon.

Division staff work closely with county staff to identify best practices and develop efficient procedures in uniform methods of assessment and tax administration. PTD provides training to counties in accordance with nationally-recognized assessment standards for mass appraisal programs and foundational competencies. Staff collaborate with stakeholders to improve assessment methods by providing instruction on best practices and making progress toward delivering solutions using up-to-date technologies.

The department is also a member of the Western States Association of Tax Administrators (WSATA), the Committee on Centrally Assessed Properties (CCAP), and the Committee for Valuing Industrial Property (CVIP), to ensure equitable values for state-appraised industrial properties and centrally-assessed companies. Both committees include representatives from several western states, and they work toward defining best practices in the appraisal field. Staff regularly collaborate with other states to ensure the division's appraisal methodology and application meets those of other states.

Accurate cartographic maps are essential to ensure accurate real property taxation. PTD's statewide mapping standards maintain accuracy and consistency across Oregon's 36 counties.

Program Performance
A key performance metric for PTD is uniformity within the assessment program which is defined as the coefficient of dispersion from annual ratio studies. The computation measures the accuracy of real-market value and the mass appraisal program for Oregon's counties.

KPM 6 - Appraisal Program Equity and Uniformity measures the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards. The performance for 2024 was 96, below the target of 98 percent.

KPM 7 - Appraisal Value Uniformity, which demonstrates the ability to deliver high quality business results by measuring appraisal equity and uniformity for state-appraised industrial properties. The lower the percentage of deviation, the greater the accuracy. The performance for 2024 was 12 percent, aligning with our goal of 12 percent or below, and indicating a high degree of equity and uniformity in our appraisals.

The division has also made improvements through technology in many areas.

- All education materials are sent and received electronically, and PTD offers online self-service options for customers. In 2023, 37 online live classes were held with 2,300 participants. Approximately 9,600 continuing education credits were awarded to appraisers statewide. The Appraiser Continuing Education Database was created to record and ensure appraiser continuing education requirements are met.

- The County Assessment Function Funding Assistance (CAFFA) grant program including deposits, distributions, and grant applications has moved to Revenue Online and GenTax. This all-electronic process reduces assistance requests by more than 95 percent and creates county self-sufficiency.

- The timber tax program has leveraged GenTax capabilities to enhance timber return audit functionality to the program. The advance will streamline our efforts toward tax compliance.

- The Cadastral Unit uses a cycle time measurement to evaluate performance. ORS 308.225 requires the agency to approve or disapprove boundary change submissions within 30 days. The division sets an internal standard to return map maintenance items to counties within 14 days of receipt. The unit is meeting this goal with few exceptions.

Enabling Legislation/Program Authorization
The Oregon Constitution provides the high-level authorization for the property tax program. ORS Chapters 285C, 294, 305, 306, 307, 308, 308A, 309, 310, 311, 312, 321, and 324 provide authority for the various programs administered by the division. The specific functions and statutory authority are identified more clearly in the program narratives.

Funding Streams
Funding for oversight, training, and assessment standards comes from the General Fund, except for one position that is used to administer the CAFFA grant program (which is funded by CAFFA revenues).

About 63 percent of the funding for positions in the Valuation Section comes from the General Fund with the balance coming from CAFFA revenues. Established under ORS 294.184, CAFFA provides another funding stream that supports the appraisal of state-appraised industrial property and centrally-assessed companies. This funding stream supports 43 FTE, almost entirely in the industrial valuation and centrally-assessed areas. Monies from the CAFFA account are from delinquent property tax interest and document recording fees collected by Oregon's 36 counties.

Expenses related to the administration of the Senior and Disabled Citizen Property Tax Deferral Program are reimbursed from the program's revolving account.

Timber and forestland programs are almost entirely funded by the General Fund. ORS Chapter 321 allows for administrative expenses related to small tract forestland to be charged prior to the distribution of receipts.

Cadastral and mapping work is funded between the General Fund and Other Funds, including $1 per document recorded, which is used to fund the ORMAP project. Map maintenance, provided to nine counties, accounts for about 9.5 percent of the funding for cadastral and mapping functions.

Describe how the 2025-27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023-25.

Policy Option Package 102 – Property Tax Division Fund Shift

All of the appraisal positions in the Valuation Section are partially funded by the County Assessment Function Funding Assistance (CAFFA) program, an Other Funds source. CAFFA revenues are not indexed and DOR's share is limited to 10% by ORS 294.184. These two limiting factors prohibit the fund from addressing increases in personal services and other expenditures that are continually increasing. This results in CAFFA revenues covering a smaller percentage of the operating costs for the valuation program each biennium.

This package requests General Fund dollars to address the shortfall in Other Fund (CAFFA) revenues allowing the Valuation Section to maintain its current service level and provide the services required by ORS 306.126 and ORS 308.515. Packages similar to this one have been required in prior biennia.

Property Tax Division Administration

Program Overview

Property Tax Division Administration is responsible for leadership and coordination of the functions within the division. This includes providing leadership in the areas of budget development and execution, policy development, representation of the division at the Legislature, and interactions with county assessors and tax collectors.

Program Funding Request

PTD Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 3,407,814	$ 292,027	$ 3,699,841	3	3.00
2025-27 CSL	$ 4,091,230	$ 338,133	$ 4,429,363	3	3.00
2025-27 ARB	$ 4,091,230	$ 338,133	$ 4,429,363	3	3.00
2025-27 GB	$ 3,449,600	$ 328,826	$ 3,778,426	3	3.00
2025-27 LAB	$ 4,467,815	$ 319,659	$ 4,787,474	3	3.00
Difference (CSL-LAB)	$ 376,585	$ (18,474)	$ 358,111	-	-
% change	9.2%	-5.5%	8.1%	0.0%	0.0%

Program Description

Property Tax Division Administration consists of three positions: the division administrator, property tax policy liaison, and division executive assistant. The administrator participates on the department's executive leadership team to help establish broad division policies and strategic plans and align Property Tax Division's initiatives with the agency's desired outcomes. Program administration work conducted by the Property Tax Division includes overseeing the statewide property tax system, prescribing technical standards for appraisal, providing assistance to counties, administering the County Assessment Function Funding Assistance (CAFFA) grant program, administering the Senior and Disabled Citizen Property Tax Deferral Program, administering the Oregon Map Project (ORMAP) grant program, distributing funds for the Nonprofit Homes for the Elderly program, providing cadastral services to counties, administering timber tax programs, and appraising high-value properties for the state's property tax system. The statewide property tax system generates over $8 billion a year to fund public schools, police and fire departments, and other local government services.

The division administrator leads the development of Property Tax Division strategic plans, strategies, and resource and organization plans for the effective delivery of services by developing teams that work toward meeting the department's mission, vision, and goals. The administrator plans, coordinates, monitors, implements, and reports progress on multiple facets of operations, including outcomes related to the department's values. Core functions include tax administration, training, grant administration, oversight, policy development, appraisal, and budget management, which all require coordination within the division and with key business partners, both internal and external.

Two sections within the division, each led by a section manager, manage these programs and functions. They join the administrator on the division's leadership team representing the Support, Assistance, and Oversight (SAO), and Valuation sections. The division executive assistant supports the division administrator and leadership team by organizing meetings, processing personnel action forms, keeping documentation and organization charts updated, and providing clerical support for division management. The property tax policy liaison provides a leadership role in coordinating legislation impacting property tax-related programs and the administrative rules process and serves as an adviser to the division leadership team on property tax issues. This person also works with a variety of agency partners in planning the implementation of new and revised tax policies and providing training to department staff and counties.

Program Justification

The property tax system generates over $8 billion in revenue each year that supports many of the programs the local governments in Oregon depend on for education, public safety, and health. The Department of Revenue is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). In carrying out these responsibilities, the division is focused on equity and uniformity in property taxation throughout the state.

Program Performance

There are no specific program performance indicators for the division administration area. Please refer to the sections of this budget document that contain the program performance details for the following programs:

- Cadastral Information Systems and the Oregon Map Project (ORMAP)
- Timber tax programs
- Senior and Disabled Citizen Property Tax Deferral Program
- Support, assistance, and oversight of county assessment and taxation responsibilities
- Valuation of state-appraised industrial properties and centrally-assessed companies. These valuations typically involve the largest and most complex businesses operating in Oregon.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization
The Property Tax Division is one of the divisions authorized under ORS 305.025 with an administrator. The division administers multiple programs. Please refer to the sections of this budget document that contain enabling legislation/program authorization details for the following programs:

- Cadastral Information Systems and the Oregon Map Project (ORMAP)
- Timber tax programs
- Senior and Disabled Citizen Property Tax Deferral Program
- Support, assistance, and oversight of county assessment and taxation responsibilities
- Valuation of state-appraised industrial properties and centrally-assessed companies

Funding Streams
Property Tax Division Administration is primarily funded by the General Fund.

Cadastral Information Systems Unit

Program Overview

The Cadastral Information Systems Unit (CISU) supports statewide property tax assessment and taxation by setting mapping standards for county assessment maps, maintaining and updating maps for nine counties, and reviewing and approving taxing district boundary changes statewide. This unit also administers the Oregon Map (ORMAP) Project, which supports digital mapping activities statewide, including the Oregon Land Information System (OLIS). Accurate mapping of a county's real property is essential to ensure complete and accurate property assessment.

Program Funding Request

Cadastral Information Systems										
	General Fund		Other Funds		Total Funds		POS	FTE
2023-25 LAB	$	2,364,946	$	1,706,867	$	4,071,813	7	7.00
2025-27 CSL	$	2,211,193	$	1,348,479	$	3,559,672	7	7.00
2025-27 ARB	$	2,211,193	$	948,479	$	3,159,672	7	7.00
2025-27 GB	$	2,211,193	$	948,479	$	3,159,672	7	7.00
2025-27 LAB	$	2,211,193	$	1,348,479	$	3,559,672	7	7.00
Difference (CSL-LAB)	$	-	$	-	$	-	-	-
% change		0.0%		0.0%		0.0%	0.0%	0.0%

Program Description

Cadastral mapping and ORMAP

CISU sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary change data. The unit also administers the Oregon Map (ORMAP) Project, which supports the development of a seamless, statewide, digital tax lot base map that will facilitate and improve administration of the property tax system. CISU also participates in statewide committees to maintain awareness and use of industry best practices and efficiencies.

CISU provides services to internal and external customers, including:

- Processing property classification memos (PCMs) for the Valuation Section. PCMs identify the assessment responsibilities of the state and counties for centrally-assessed property apportionment.

- Performing contractual map maintenance work and providing expertise to solve mapping issues for county cadastral offices.
- Approving boundary change data submitted by local taxing districts, as required under ORS 308.225.
- Setting statewide mapping criteria and reviewing county maps for uniformity and adherence to standards to ensure accuracy for map users.
- Creating specialty maps for statewide use, such as the Oregon Taxing District Boundaries project.
- Assisting other agencies' tax programs by providing geolocation services.

Services are provided upon request or as needed throughout the year. PCMs, map maintenance, and boundary changes must be completed before property tax assessments can be made. Setting mapping standards and reviewing compliance occurs as time allows.

Cost drivers for CISU are mainly related to personnel expenses, with a small component for software related to producing the actual digital maps.

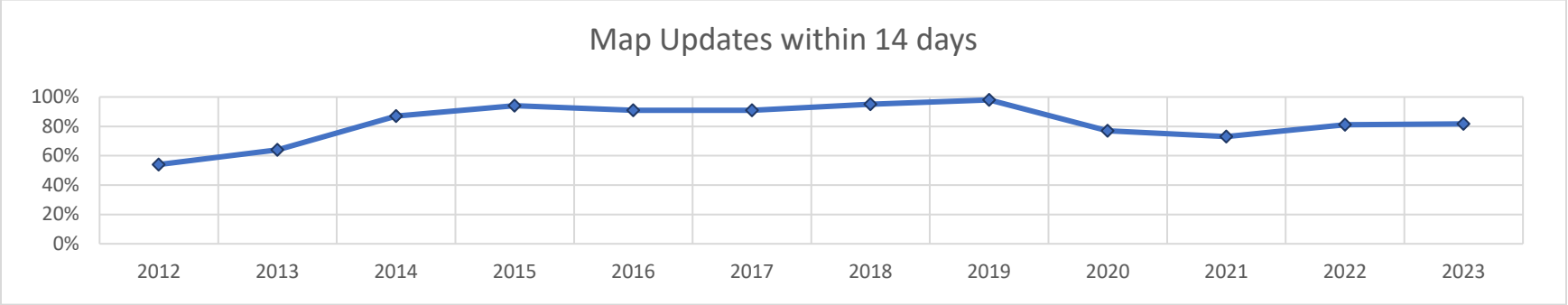
Program Justification
Accurate cadastral maps are the basis for tax lot identification and are essential to ensure accurate real property taxation. The agency established the cadastral unit in the 1950s after a legislative inquiry found county mapping standards were inaccurate and inconsistent. Although maps have mostly moved from paper to digital, maintaining accurate and consistent mapping standards is still essential for assessment and taxation.

Some of the services this unit provides, map maintenance for example, are also available from other providers, such as county cadastral units. This competitive environment is unique to CISU and helps ensure the unit produces high-quality work at a reasonable price. CISU and ORMAP both convene stakeholder feedback groups and advisory committees to help align efforts to provide timely services that meet customer expectations.

Program Performance
CISU uses a cycle time measurement to evaluate performance. For example, ORS 308.225 requires the agency to approve or disapprove boundary change submissions within 30 days. The cadastral unit's internal target for returning map maintenance items to the counties is within 14 days of receipt. Starting in 2020, the program implemented a more robust standard of quality control (QC) which created additional points for review.

In 2022, the unit embarked on a geographic information system (GIS) modernization project to upgrade the core mapping system, ArcGIS to the ArcGIS Pro version. The Department of Revenue (DOR) supported counties' conversion to the new system as recommended by the enterprise vendor, ESRI. The project is set to conclude by the end of 2024 and is expected to bring enhancements to cadastral functionality statewide.

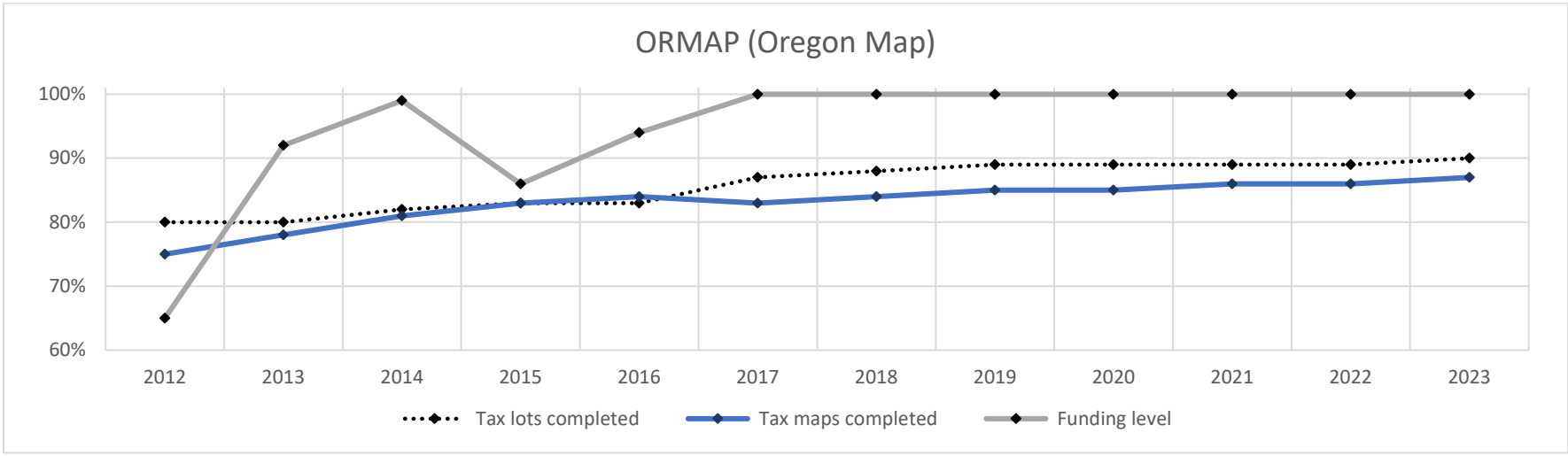
The graphic below shows the trend and result of increased measures for quality performance since 2020.



The ORMAP project distributes tax lot maps for nearly every county and is one of the most heavily used state websites, with an average of 60,000 map downloads each month. Many state agencies use the ORMAP maps as base layers for their GIS operations.

The graphic below illustrates two things:

- The percentage of maps and tax lots statewide that have been converted to a digital format that meets ORMAP standards.
- The funding percentage level for all grant requests.



Enabling Legislation/Program Authorization
The work CISU does is mandated by state laws or agency rules:

- County map maintenance—ORS 306.125
- Approve boundary changes—ORS 308.225
- Property classification memos—ORS 308.517 and OAR 150-308-0540
- Prescribe mapping standards for Oregon's 36 counties—ORS 306.125(1)
- Review county maps for uniformity—ORS 306.125
- Administer the ORMAP Project—ORS 306.132
- Develop base map to improve administration of assessment and taxation—ORS 306.135
- Secure uniformity in the system of assessment and taxation—ORS 306.120
- Appraise industrial property—ORS 306.126

Funding Streams
CISU funding is split between General Fund and Other Funds. Expenses related to maintaining cadastral assessment maps for nine counties, as provided under ORS 306.125, are reimbursed under contract. CISU charges $70 per hour for this work. The Other Funds stream partially supports seven FTE, and accounts for about 9.5 percent of the funding for cadastral and mapping functions.

ORMAP is funded entirely with Other Funds generated from a $1 document recording fee. Administrative expenses are paid from the account as provided under Oregon Administrative Rule (OAR) 150-306-0130, prior to distributing grant funds to the counties. The fee is expected to generate approximately $1 million annually for the purpose of funding grants. An advisory committee develops policy guidance for issuing grants from the fund to the counties.

Industrial Valuation and Central Assessment

Program Overview

The Valuation Section is responsible for determining real market value (RMV) and defending those determinations of real market value for two main property types:

1. State-appraised industrial properties engaged in processing or manufacturing activities.
2. Centrally assessed companies, which are companies operating in this and other states, including airlines, utilities, railroads, and communications.

The Valuation Section's real market value on these properties are provided to Oregon's 36 counties where property taxes are imposed. Property taxes represent the primary source of revenue to fund services provided by local governments in Oregon.

Program Funding Request

Industrial Valuation & Central Assessment					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 8,861,578	$ 4,484,437	$ 13,346,015	43	43.00
2025-27 CSL	$ 9,555,549	$ 3,773,096	$ 13,328,645	43	37.92
2025-27 ARB	$ 10,946,930	$ 3,794,541	$ 14,741,471	43	43.00
2025-27 GB	$ 10,946,844	$ 3,794,487	$ 14,741,331	43	43.00
2025-27 LAB	$ 11,282,581	$ 3,792,500	$ 15,075,081	43	43.00
Difference (CSL-LAB)	$ 1,727,032	$ 19,404	$ 1,746,436	-	5.08
% change	18.1%	0.5%	13.1%	0.0%	13.4%

BUDGET NARRATIVE

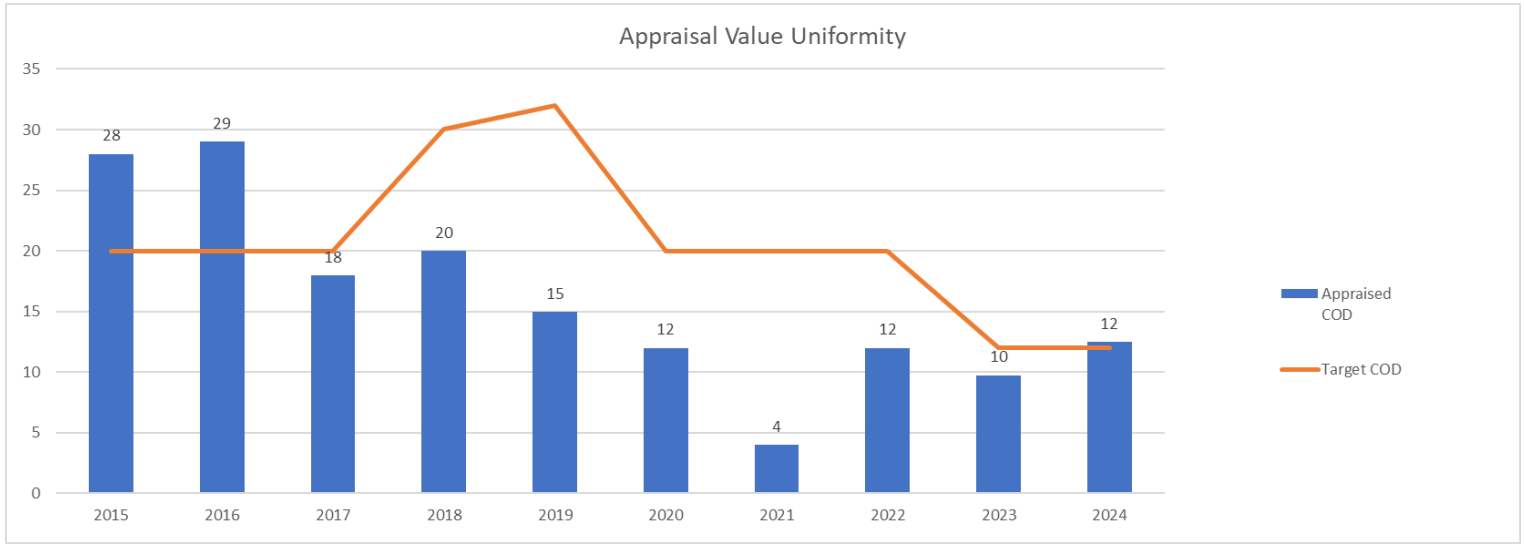
Program Description
There are approximately 850 sites with 4,500 accounts of state-appraised industrial properties. There are over 670 centrally assessed companies in the state. Between the two property types, there is a combined property value of over $95 billion, which equates to over $450 million in annual property tax assessments for Oregon's counties.
Collected property tax funds taxpayer services such as schools, law enforcement, fire safety, and other public programs. For example, about 42 percent of collected property tax goes to K–12 school districts and education service districts. The success of this system is dependent on the program's ability to have the proper resources to determine real market value, ultimately resulting in a reliable funding stream for Oregon's education system. Other customers include taxpayers, taxpayer representatives, and the Oregon Tax Court. The section interacts with and serves most of these customers daily.

Program Justification
Program performance for the Valuation programs can be analyzed using Oregon's outcomes of equity, uniformity, and appraised values. The best way for the section to ensure that equitable values are determined is through frequent appraisals of industrial sites and centrally assessed companies, which ensures all accounts represent real market value. This conforms to ORS 308.232 (property to be valued at 100 percent market value).

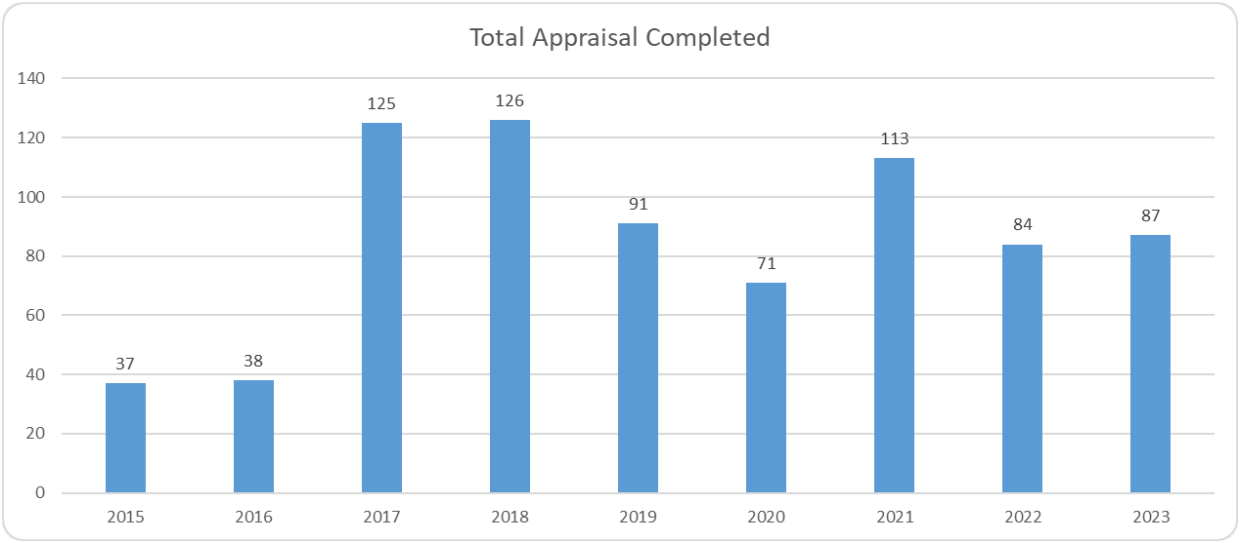
The Valuation Section maintains active membership in the Western States Association of Tax Administrators (WSATA) Committee for Centrally Assessed Property (CCAP) and the WSATA Committee on Valuation of Industrial Property (CVIP). Both committees include representatives from several western states and work toward defining best practices in the field of complex property appraisal. The section regularly collaborates with other states to ensure appraisal methodology and application are consistent with the professional standards of peer appraisers from across the nation.

Program Performance

The graph below is the department's Key Performance Measure (KPM) 7, Appraisal Value Uniformity, which demonstrates the ability to deliver high-quality business results by measuring appraisal equity and uniformity for state-appraised industrial properties. Measuring the coefficient of dispersion (COD) is an appraisal industry standard metric for uniformity. Although there are weaknesses inherent in this metric when applied to specialized complex properties, it is still informative. When reviewing the graph below, please note the indication of success in this measurement is when the blue bar falls below the red line. Performance for 2023 was 12 percent, aligning with our goal of 12 percent or below, and indicating a high degree of equity and uniformity in our appraisals.

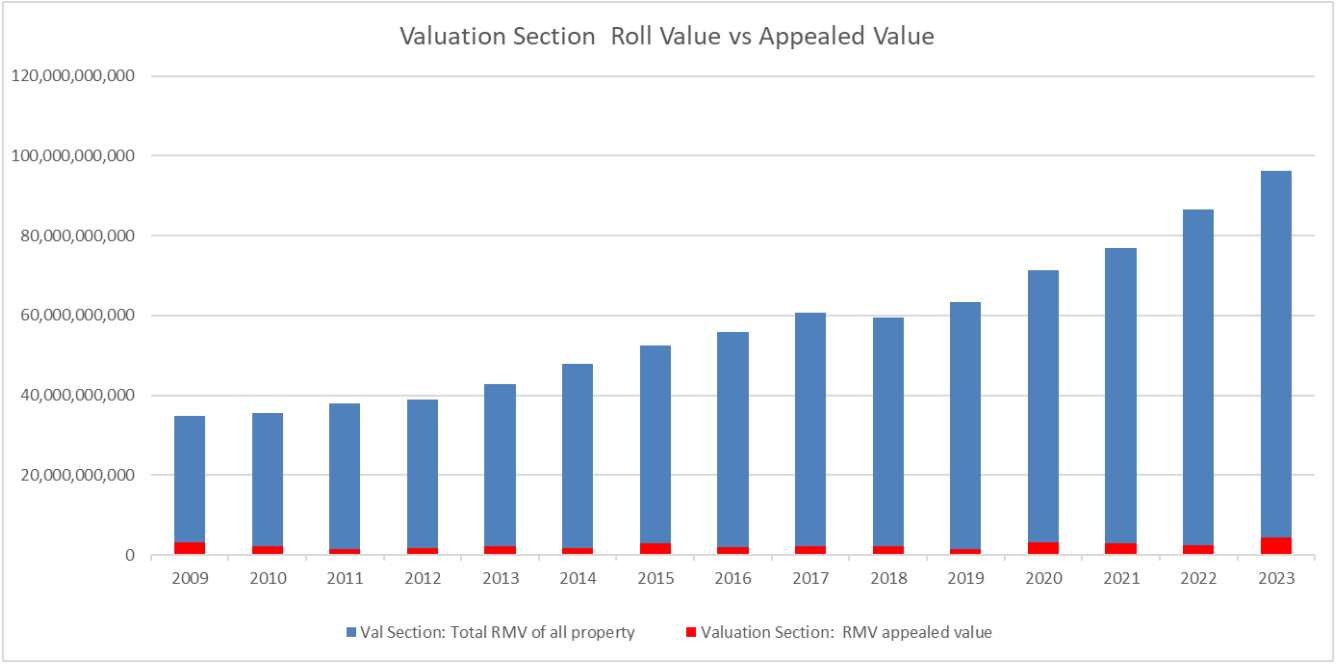


The next graph shows the number of appraisals of state-appraised industrial sites conducted each year. The section takes a strategic approach to increase our industrial appraisal coverage in the state by reducing scope requirements for some appraisals and prioritizing known problem areas to promote value accuracy and uniformity.



In 2021, the department lifted COVID-19 restrictions and returned to conducting on-site appraisals and valuation reviews. In 2023, it successfully completed the procurement process and selected a vendor to build a new appraisal and return processing software system called ELVIS, short for Electronic Valuation Information System. The ELVIS project began in November 2023. Software development is currently underway with an expected completion date in early 2025.

The next graph measures the total real market value of property appraised by the Valuation Section as well as the amount of real market value that is appealed each year. The percentage of total real market value appealed has varied from over 20 percent to less than 4 percent over the past 10 years. In many respects, the number of appeals filed is determined by external forces outside agency control, such as the recession of 2007–08. Although the percentage of value that is contested each year appears small compared to the total real market value, the department can receive many individual complaints, and the department can measure the total dollars contested in the billions. Litigating complex industrial properties and centrally-assessed properties can be costly in time and resources and creates the risk of large—and potentially devastating—refunds from all of Oregon's 36 counties. Of the total value that is appealed each year, there is only a small reduction in value once a resolution has been achieved. This can be attributed, in part, to the expertise of the appraisal staff valuing these properties.



Enabling Legislation/Program Authorization
The work the Valuation Section does is mandated by state laws or agency rules:

- Definitions of "land" and "real property" for state property tax laws, timber, and mineral interests—ORS 307.010
- Definitions of "intangible personal property" and "tangible personal property" for state property tax laws, inapplicability to centrally-assessed persons—ORS 307.020
- Real market value defined, rules—ORS 308.205
- Property to be valued at 100 percent real market value and assessed at assessed value—ORS 308.232
- Valuation of real property—ORS 308.235
- Returns, personal property, exception, real property, combined real and personal returns for industrial property, confidentiality and disclosure, lessor-lessee elections, rules—ORS 308.290
- "Industrial plant" defined—ORS 308.408
- Appraisal and real market valuation of industrial plants, rules—ORS 308.411
- Confidential information furnished under ORS 308.411, exception, rules—ORS 308.413
- Department to make annual assessment of designated utilities and companies—ORS 308.515
- Valuing property of a company operating both inside and outside the state—ORS 308.550
- Unit valuation of property—ORS 308.555
- Apportionment of assessment among counties—ORS 308.565

Funding Streams
Approximately 63 percent of the Property Tax Division's funding for the section's positions comes from the General Fund. The remaining funding comes from the County Assessment Function Funding Assistance (CAFFA) account. CAFFA, established under ORS 294.184, provides an Other Funds stream that supports the appraisal of state-appraised industrial property and centrally assessed companies. This funding stream supports 43 FTE, almost entirely in the industrial valuation and central assessment areas. Monies from the CAFFA account are from interest on delinquent property taxes and document recording fees.

County Support, Assistance, and Oversight Section

Program Overview
The Property Tax Division is responsible for the overall supervision and administration of the statewide property tax system. To make for a more equitable and uniform system, the division sets appraisal standards through consistent methods of assessment, monitors programs, provides training to county and department staff, evaluates county performance, and offers direct assistance to counties and local taxing authorities.

The amounts in Other Funds are the distributions to counties for the County Assessment Function Funding Assistance Program (CAFFA), created to supplement funding for county and Department of Revenue (DOR) valuation and assessment resources.

Program Funding Request

County Support, Assistance and Oversight					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 5,548,426	$ 41,197,133	$ 46,745,559	18	18.00
2025-27 CSL	$ 6,025,464	$ 33,871,956	$ 39,897,420	18	18.00
2025-27 ARB	$ 6,025,464	$ 33,871,956	$ 39,897,420	18	18.00
2025-27 GB	$ 6,025,464	$ 33,871,956	$ 39,897,420	18	18.00
2025-27 LAB	$ 6,025,464	$ 33,871,956	$ 39,897,420	18	18.00
Difference (CSL-LAB)	$ -	$ -	$ -	-	-
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Description
The Oregon Constitution requires uniformity in the application and administration of property tax law. To aid in the achievement of uniformity, the Legislature granted the department supervisory authority over the assessment and taxation programs in Oregon's 36 counties. The goal is to promote and ensure uniformity and equity in taxation and, in general, to strive for an equitable system. This is primarily accomplished by setting uniform assessment methods and standards, providing oversight of local government assessment and taxation programs, giving training to county and department staff, and directing assistance to individual counties on a variety of special programs.

The Support, Assistance, and Oversight (SAO) Section provides oversight and support to assessors, tax collectors, and county staff. Finance, Taxation, & Exemptions (FT&E) analysts work with local taxing districts and counties on a variety of budget, tax calculation, tax collection, and exemption issues. County Mass Appraisal Review (CMART) analysts provide assistance and oversight on appraisal and complex assessment issues

involving mass appraisal ratio studies, indexing studies, and uniform assessment methods to include the appraisal methods for unusual or special properties. CMART staff conduct evaluation and analysis of the County Assessment Function Funding Assistance Program (CAFFA) for all 36 counties. The CAFFA grant application is for assessment and taxation funding adequacy. All staff work with county partners to increase productivity.

Program Justification and Link to Long-Term Outcomes
The section works closely with counties and local districts to identify best practices and develop efficient procedures in uniform methods of assessment and tax administration. This unit evaluates county performance to determine accuracy in property tax assessment statewide. This helps make sure all property is taxed or exempted according to statutory provisions. This is a cornerstone of the property tax system and imperative to maintaining the public's trust.

Program Performance
The section is responsible for training over 700 appraisers statewide. The section provides all appraisal, assessment, and taxation continuing education and training materials electronically, and the section offers online self-service options for customers. In 2020, the section moved all training to primarily online web-based platforms, in response to the increase in the state's remote working environment. The change allowed the section to reach more Oregon counties and appraisers. In 2023, the section delivered 25 online live classes reaching more than 2,300 students and awarded more than 9,600 continuing education hours to appraisers statewide. Students can now access continuing education records anytime to update information or add classes to their record. Additionally, the section provided 12 online live classes, with more than 1,800 students attending, in support of county tax collection, local budget law, and exemptions.

Since 2020, the section administers the appraiser registration exam online. Program staff proctor the exam for approved appraiser candidates through an online platform. Since 2020, the section has administered over 400 examinations for appraisers statewide, 128 conducted in 2023.

In addition to training, the SAO Section is responsible for providing written or verbal advice to county or local taxing district partners, on most any topic related to the administration and oversight of Oregon's property tax system. Staff routinely provide accurate guidance on many topics to include, but not limited to, assessment and taxation issues, tax collection, local budget law, special assessment, and exemptions. In recent years the section has been tracking the volume of inquiries made to the DOR from county and local government taxing district partners. In 2023, the section responded to more than 6,000 inquiries with varying levels of complexity and scope. Responses are in most part written and reviewed for accuracy.

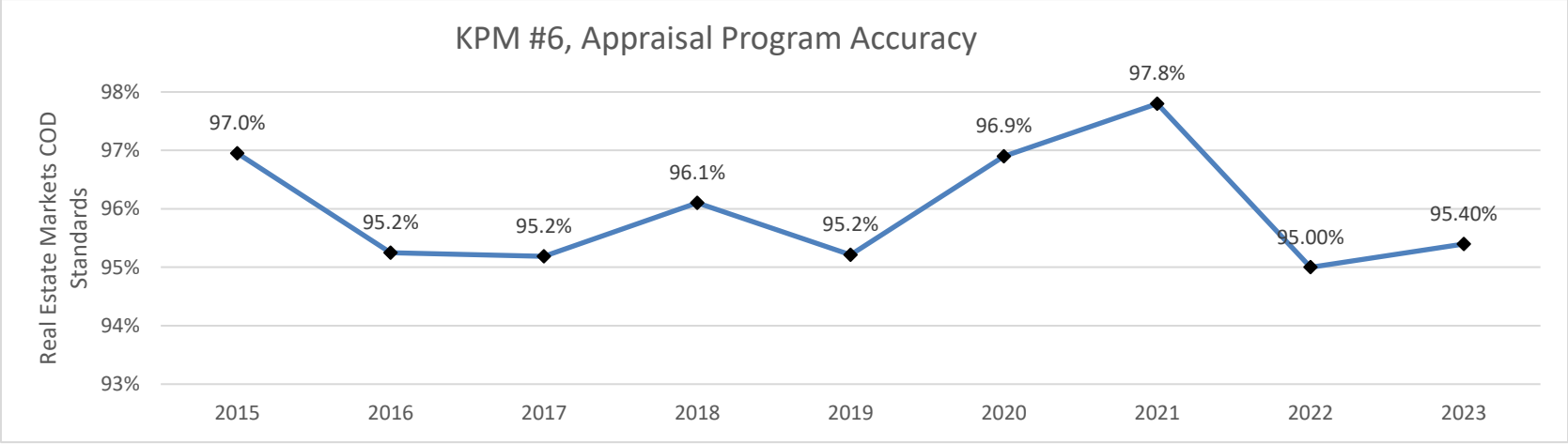
The division processes the CAFFA grant program, including deposits, distributions, and grant applications, in Revenue Online (ROL) within GenTax. The all-electronic process has reduced requests for assistance by more than 95 percent. This allows counties to better manage their applications and grant funding, including deposits and distributions. Additionally, the time savings from automation allow CMART and FT&E analysts to visit counties to review property tax procedures and processes for adequacy and compliance with statute and rule.

The county oversight review visits examine and analyze core functions using a combination of data review, office policy and procedure review, and field testing. The intended goal of county visits are as follows:

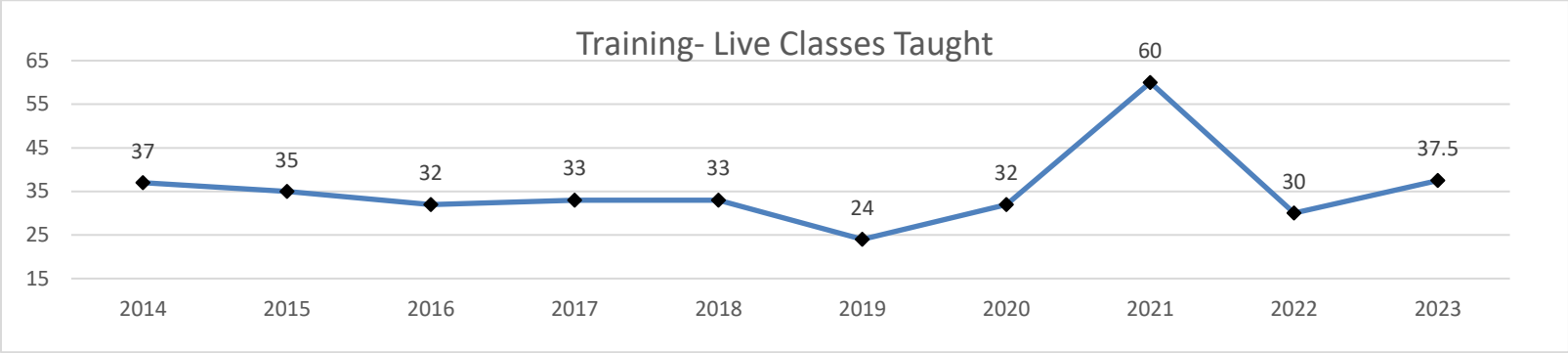
- Determine if the county's assessment and taxation (A&T) functions and systems comply with statutory obligations.
- Make the governing body aware of any deficiencies found.
- Recognize strengths of the county A&T system that may exist.
- Suggest more efficient and effective procedures for completing the statutorily required work, where appropriate.

County assessors are responsible for managing estimates of property values and annually developing new assessment and tax rolls. Law mandates that assessors track and measure the real estate market to maintain 100 percent of real market value**.** To demonstrate compliance, assessors are required to annually complete and submit to the department ratio studies and publish the Assessor's Certified Ratio Study report. The report assists the department in fulfilling the role of general supervision and control over the statewide system of property taxation. The department reviews the counties' valuation programs to verify standards are met and to measure the health of the statewide valuation system. The department's Key Performance Measure (KPM) 6 reports the findings of its ratio study review.

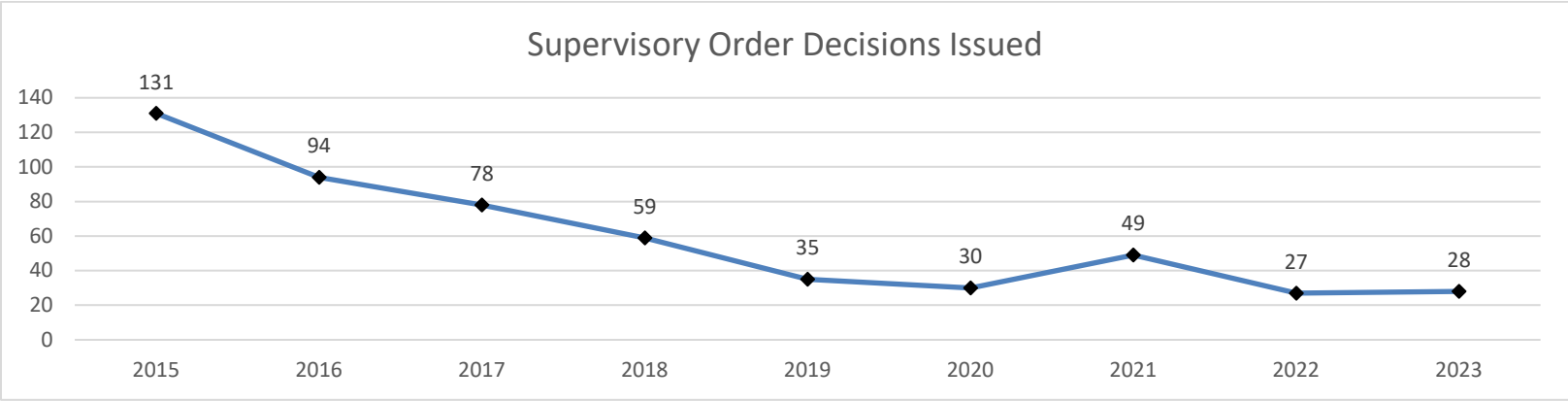
One of the key functions of the SAO Section is to measure accuracy of the assessments being done in county assessors' offices. This is accomplished by measuring the number of geographic areas that are meeting industry performance standards. The chart below illustrates statewide performance.



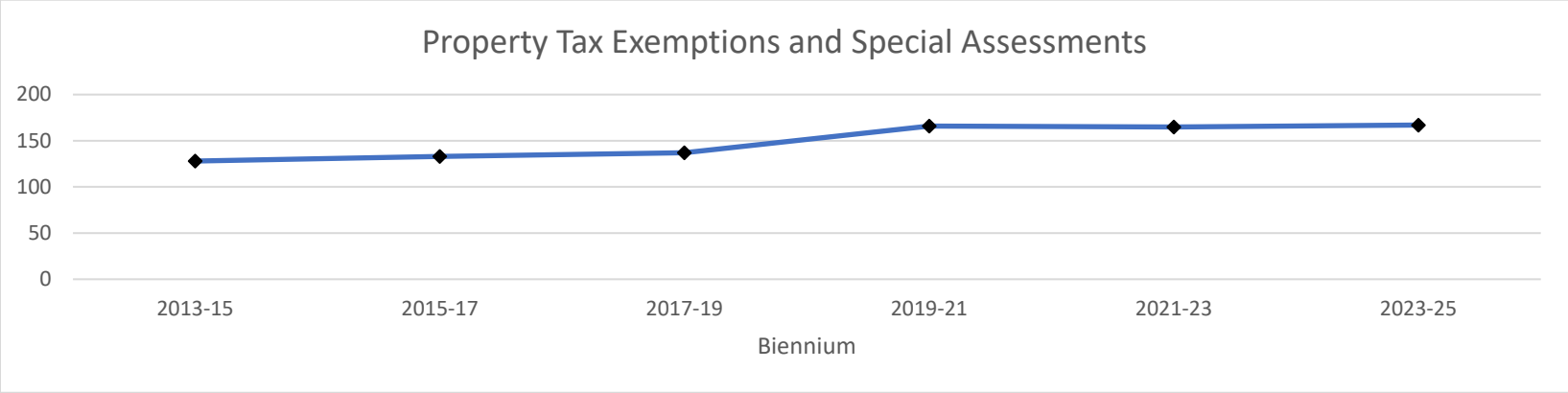
To help the counties in maintaining accurate assessment and taxation practices, the section provides classes and instruction to appraisers, assessors, and local taxing districts statewide. The graph below shows the number of classes offered each year since 2014. Offerings fluctuate based on resource availability.



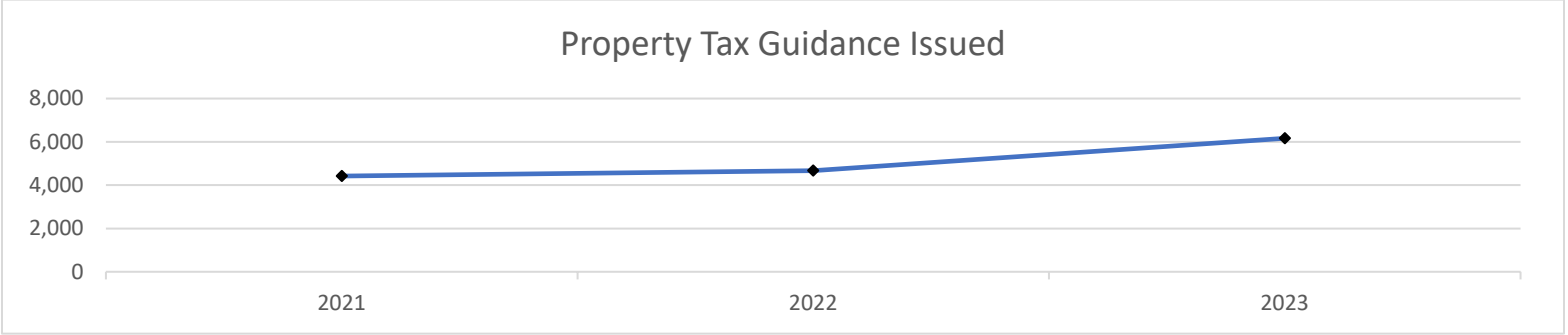
The SAO Section has a supervisory conference officer who hears testimony and issues orders in situations where facts indicate a likely error on the tax roll. The graph below shows the number of decisions issued by the conference officer since 2014.



The SAO also supports the administration of tax exemptions approved by the Legislature each session. The FT&E team provides policy and oversight services in disparate areas such as administration of county assessment and taxation processes, local budget law, urban renewal, and property tax exemptions, including enterprise zones. The graphic below demonstrates the increase in property tax exemptions since the 2013-15 biennium.



Since 2021, section staff have been compiling data on the volume of official inquires made to the section. This graph below demonstrates the section's work in providing guidance and oversight to its local government partners.



Enabling Legislation/Program Authorization
The County Support, Assistance, and Oversight Section administers many different programs and functions. Below are the section's major duties and corresponding statutes.

- Provide training to county staff and assessors—ORS 308.010, 306.150
- Review and certify tax rolls—ORS 294.461 and 294.510
- Produce annual tax forms and statements for counties—ORS 306.245, 310.060, and 311.250
- Administer property tax exemptions—ORS 307.010-307.990
- Administer enterprise zone exemptions—ORS 285C.125
- Administer the CAFFA grant program, including reviewing and approving grants and collecting and distributing funds—ORS 294.175
- Review and approve county ratio reports to ensure uniformity in assessment and that counties meet 100 percent of real market value—ORS 309.200 and ORS 309.203
- Review county assessment programs for equity and uniformity—ORS 306.115
- Set statewide appraisal standards—ORS 306.115
- Oversee Property Values Appeals Board and provide training to members—ORS 306.120 and 306.152
- Administer statewide appraiser registration and education program—ORS 308.010
- Administer supervisory appeal process, make decisions, and issue orders—ORS 306.115
- Provide local budget law training and oversight for taxing districts—ORS 294.495 to 294.520

Funding Streams
These are all General Fund positions except for one position used to administer the CAFFA grant program.

Forestland Program

Program Overview

The Forestland Valuation and Timber Tax Unit administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax (FPHT) programs, which generate about $40 million per biennium for state and county programs. It also establishes the specially assessed value for more than 8.2 million acres of private forestland, having an assessed value of over $2.9 billion, generating about $51 million per biennium for county and state programs.

Program Funding Request

Forestland Valuation and Timber Taxes					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 2,401,749	$ 116,394	$ 2,518,143	9	8.25
2025-27 CSL	$ 2,342,749	$ 54,333	$ 2,397,082	8	8.00
2025-27 ARB	$ 2,342,749	$ 54,333	$ 2,397,082	8	8.00
2025-27 GB	$ 2,342,749	$ 54,333	$ 2,397,082	8	8.00
2025-27 LAB	$ 2,081,330	$ 48,998	$ 2,130,328	7	7.00
Difference (CSL-LAB)	$ (261,419)	$ (5,335)	$ (266,754)	(1)	(1.00)
% change	-11.2%	-9.8%	-11.1%	-12.5%	-12.5%

Program Description

The department's work related to forestland property taxes is done by the Forestland Valuation and Timber Tax Unit. The unit establishes the specially assessed value of forestland. This process uses a market sales analysis of the highest and best use of forestland to create the specially assessed value for about 8.2 million acres of forestland. In western Oregon, the unit is responsible for the establishment and review of the productivity classes of western Oregon forestlands. This classification process is used to assign the property tax values based on productivity. In addition, the unit provides assistance to counties by identifying owners with 5,000 or more acres of forestland and providing general forestland program guidance.

The unit also administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs. The Small Tract Forestland Severance Tax generates nearly $1.2 million per biennium statewide for the State School Fund, community colleges, and counties. The Forest

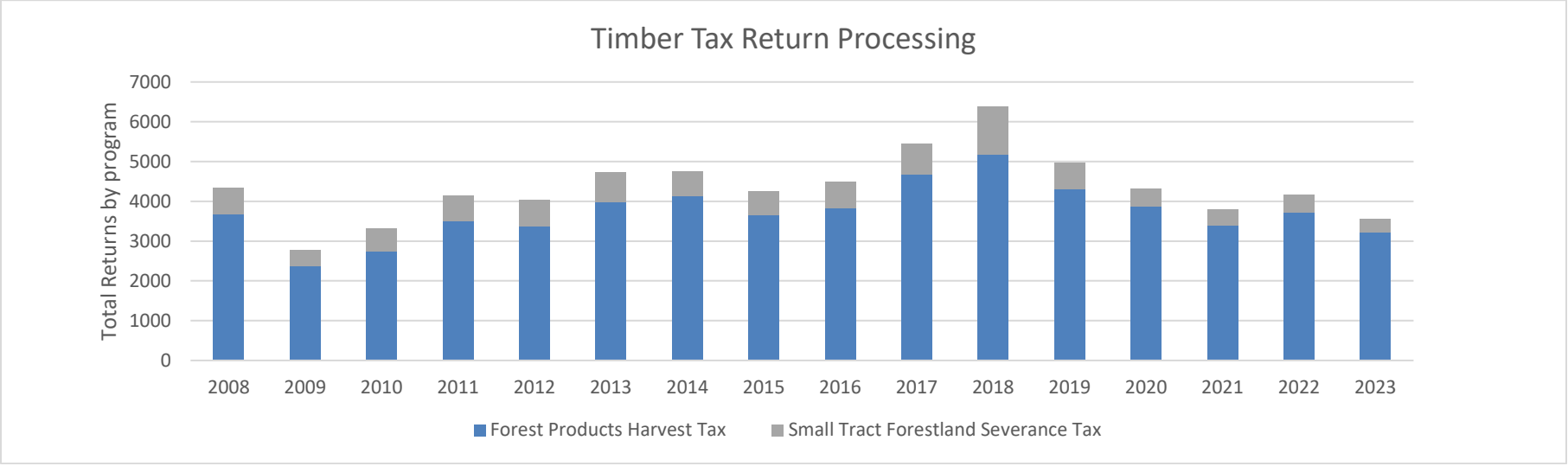
Products Harvest Tax generates about $38 million per biennium for fire suppression, Department of Forestry, forest research, and the Oregon Forest Resources Institute. Starting in 2023 the program added the Oregon Department of Fish and Wildlife Conservation and Recreation Fund as part of the Forest Products Harvest Tax collection and distribution. The new fund generated $2.7 million in 2023. The unit's activities relating to these tax programs include processing and auditing tax returns, educating the public and taxpayers, collecting and distributing timber tax revenues, maintaining tax databases, and advising the counties about laws and processes relating to forestland special assessments.

This unit also assists counties in the administration of 13 special assessment programs, including, but not limited to: exclusive farm use, home site special assessment, open space, wildlife habitat, conservation easement, and riparian.

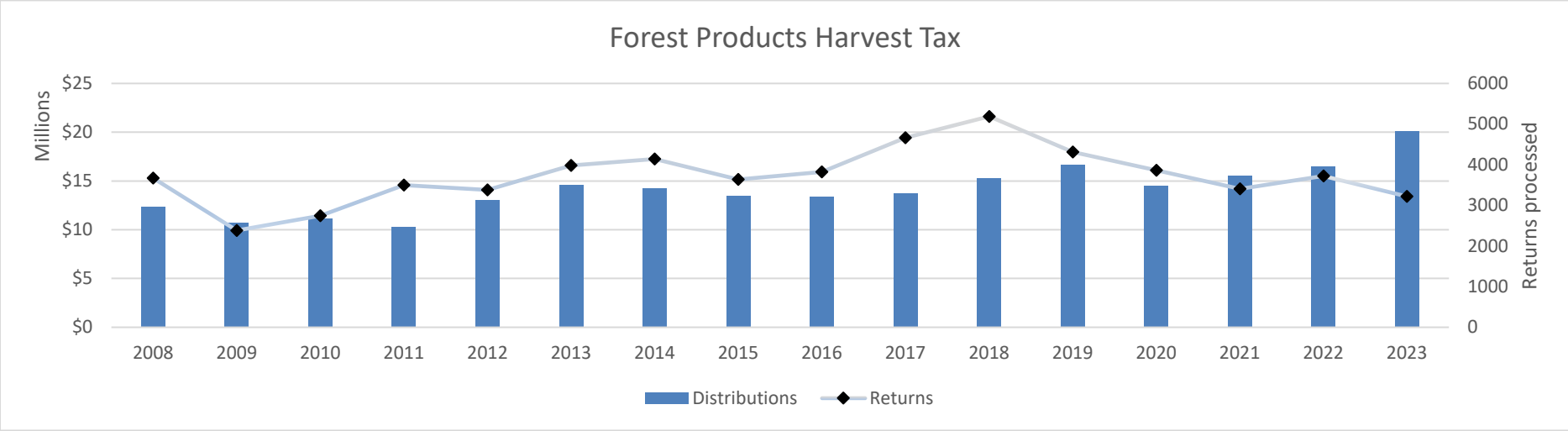
Program Justification
The Forestland Valuation and Timber Tax Unit's revenues provide critical funding for schools, fighting forest fires, and promoting education and sustainable recreation and forestry practices (ORS 321).

Program Performance
The graphs below provide information about return processing and revenue distribution for the unit's tax programs. The program annually tracks return processing and distribution level performance.

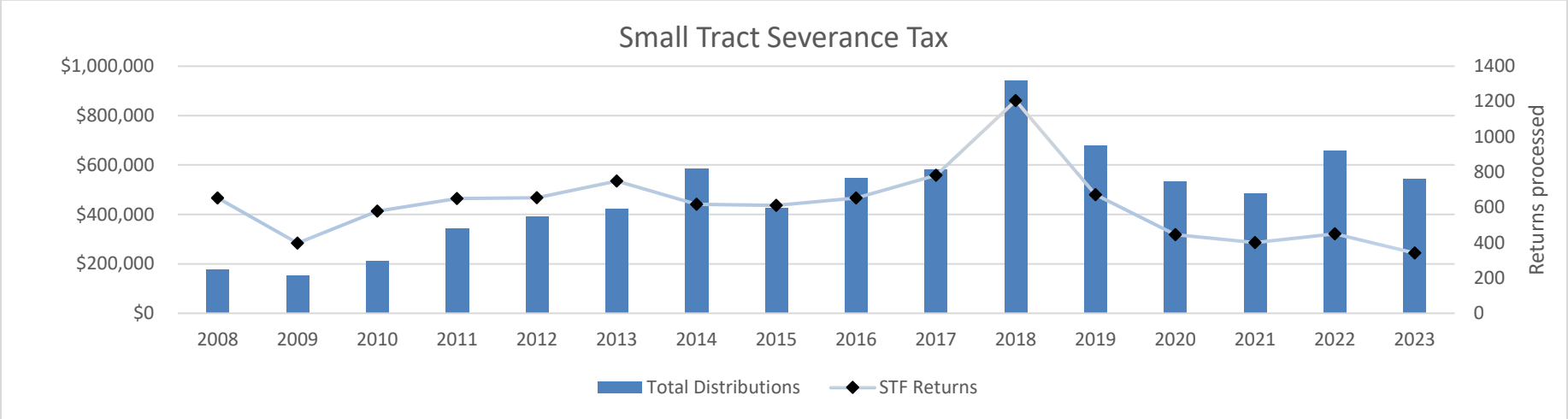
This chart shows the number of returns for both the FPHT and Small Tract Forestland Severance Tax.



This chart illustrates the revenue for the FPHT program and number of returns processed each year.

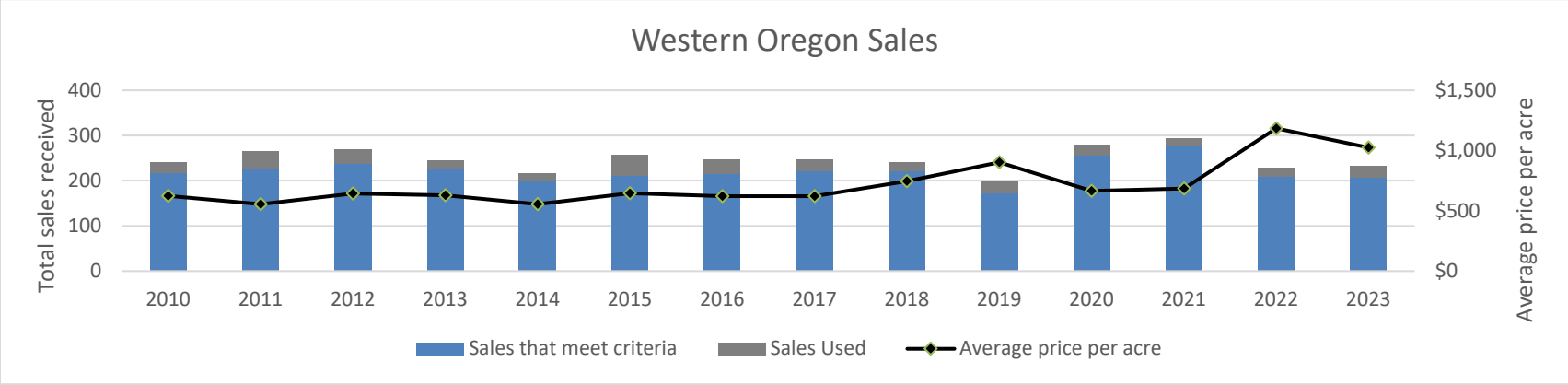


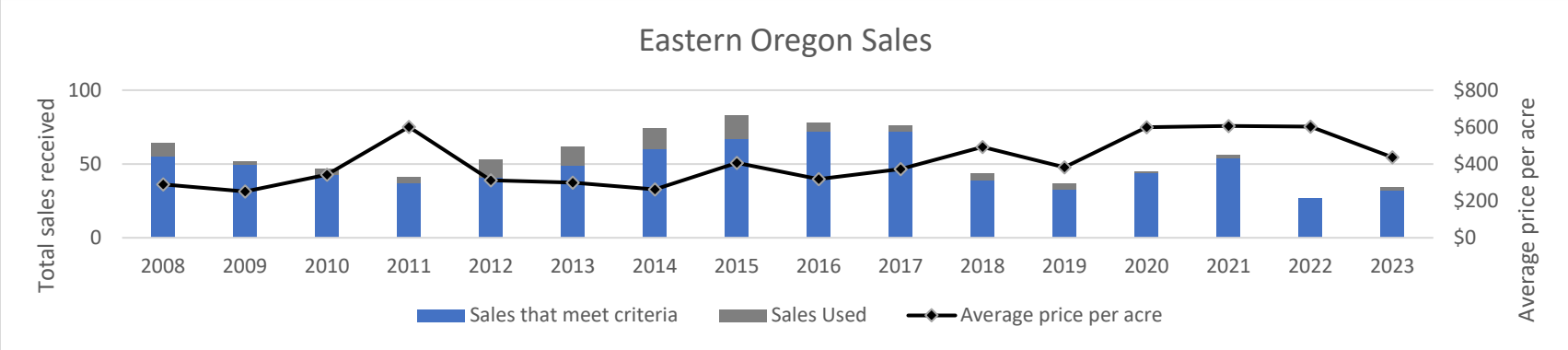
This chart below shows the number of returns per year and total revenues for the Small Tract Severance Tax Program.



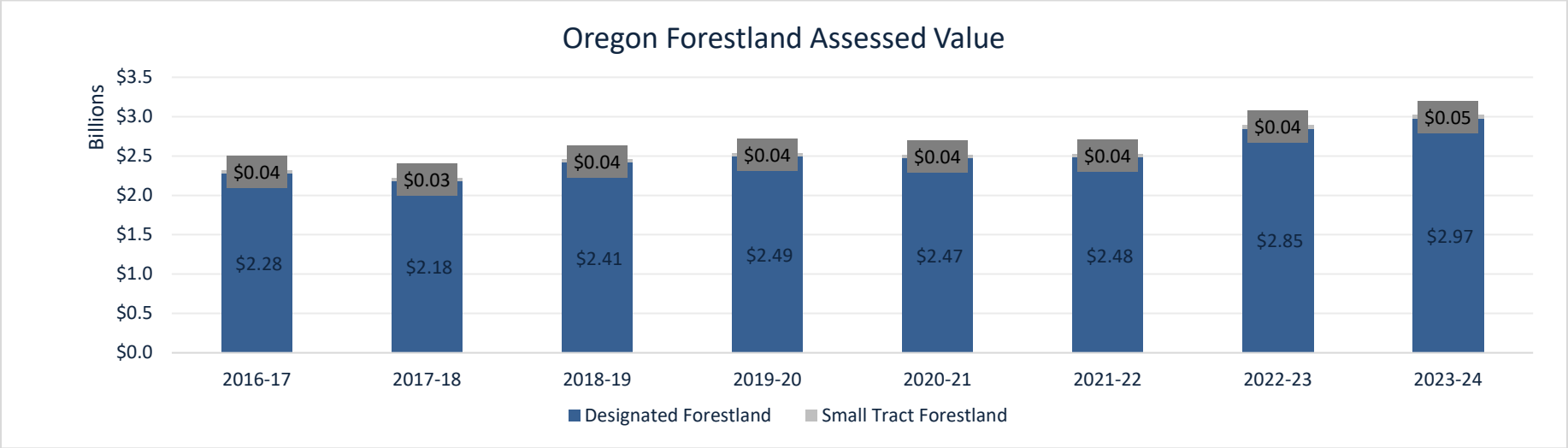
The unit establishes the value per acre of forestland statewide on an annual basis. To accomplish this, staff gather all available sales information and analyze it to determine market trends and calculate a value per acre that is distributed to all counties.

The following two charts illustrate the number of sales analyzed each year, number of usable sales, and resulting value per acre of forestland. It is important to remember this value represents the land value only and excludes the timber value. Not all sales are usable in the study due to lack of information or lack of details on what was included in the sales price.





The following chart illustrates the total assessed value of forestland in Oregon as designated forestland and small tract forestland.



Enabling Legislation/Program Authorization

- Administer Forest Products Harvest Tax Program—ORS 321.005
- Administer Small Tract Forestland Program—ORS 321.700
- Establish annual forestland values—ORS 321.210
- Administer farm special assessment program, set rates—ORS 308A.092
- Administer designated forestland special assessment—ORS 321.257 and 321.805
- Produce 5,000-acre report—ORS 321.833
- Administer the Oil and Gas Production Tax program—ORS 324.070

Funding Streams

The Forestland Valuation and Timber Tax Unit is funded almost entirely by the General Fund. However, ORS 321.751 and 321.754 allow the department to subtract administrative expenses related to the Small Tract Severance Program from total receipts prior to distribution.

Property Tax Division

Essential Package 010—Vacancy Factor and Non-PICS Personal Services

Package Description

Purpose
This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

How Achieved
Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	(498,234)
Other Funds	$	(177,630)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(498,234)
Other Funds	$	(177,630)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(498,234)
Other Funds	$	(177,630)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Property Tax Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	588,849
Other Funds	$	1,841,803

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	588,849
Other Funds	$	1,841,803

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	588,849
Other Funds	$	1,841,803

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Property Tax Division

Essential Package 070—Revenue Shortfall

Package Description

Purpose
This package reduces expenditures to align to available revenues.

How Achieved
This package includes Other Funds expenditure reductions necessary to adjust CSL to available revenues which are normally budgeted in the base and /or Essential Packages.

Agency Request Budget

Staff Impact

Position	0
FTE	(5.08)

Revenue Source

General Fund	$ 0
Other Funds	$ (11,088,126)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact

Position	0
FTE	(5.08)

Revenue Source

General Fund	$ 0
Other Funds	$ (11,088,126)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget
This package reduces Other Funds expenditure limitation by $10,709,571 and 5.08 FTE to recognize an Other Funds revenue shortfall in Property Tax Division, which funds the County Assessment Function Funding Account (CAFFA) program and ORMAP.

The Department transfers 90% of CAFFA revenues to counties, with the remaining 10% retained to support the Division's central assessment and industrial valuation programs.

Staff Impact

Position	0
FTE	(5.08)

Revenue Source

General Fund	$ 0
Other Funds	$ (10,709,571)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Property Tax Division

Essential Package 090 Analyst Adjustments

Package Description

Purpose
This package reduces General Fund by $16,690 and Other Funds by $341 to reflect savings from vacating the 5th floor of the Revenue building.

The package in Governor's Budget reduces General Fund by $400,000 to recognize estimated savings in Attorney General costs realized in the current biennium. This portion was not recommended for the Legislatively Adopted Budget.

How Achieved
The department reduced specific budget line items accordingly.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(416,690)
Other Funds	$	(341)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(16,690)
Other Funds	$	(341)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Property Tax Division

Essential Package 092—Statewide AG Adjustment

Purpose
This package reduces Attorney General rates by 7.47 percent to reflect adjustments in the Governor's Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(192,112)
Other Funds	$	(6,044)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
Not Recommended in LAB

Property Tax Division

Essential Package 093—Statewide Adjustment DAS Charges

Purpose
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(32,914)
Other Funds	$	(2,976)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
Not Recommended in LAB.

Property Tax Division / Collection Division

Policy Option Package 102 – Property Tax Division Shortfall

Purpose:
This package requests General Fund dollars to address the shortfall in Other Fund (CAFFA) revenues, allowing the Valuation Section to maintain its current service level and provide the services required by ORS 306.126 and ORS 308.515. Similar packages have been required in prior biennia.

The appraisal positions in the Property Tax Division's Valuation Section are partially funded by the County Assessment Function Funding Assistance (CAFFA) program, an Other Funds source. CAFFA revenues are not indexed, and the Department of Revenue's share is limited to 10 percent by ORS 294.184. These two limiting factors prohibit the fund from addressing increases in personal services and other expenditures that are continually increasing. This results in CAFFA revenues covering a smaller percentage of the operating costs for the valuation program each biennium.

The work of the Valuation Section generates over $450 million annually in property tax revenues.

How Achieved:
The valuation program is responsible for determining real market value (RMV) for two main property types: state-appraised industrial properties under ORS 306.126 engaged in processing or manufacturing activities, and centrally-assessed companies defined by ORS 308.505 operating in this and other states, including airlines, utilities, railroads, and telecommunications. The values DOR determines are transmitted to Oregon's 36 counties annually, and property tax is imposed by each county. Property taxes represent the primary source of revenue to fund services provided by local governments in Oregon.

This work is accomplished through three main activities: processing annual tax returns, performing appraisals, and defending values in tax court. Each year staff evaluate the changes at each individual industrial property to reflect new equipment, changes in property condition, new construction, and other factors that impact a property's value. Every centrally-assessed company is re-appraised annually, and values are apportioned to taxing districts. Inadequate resources can result in double assessments, property not being added to the tax roll, and inequitable assessments.

Quantifying Results:
The accuracy of the appraisal work performed by the Valuation Section is reported to the Legislature in key performance measure (KPM) 7. Internally, the work of the section is quantified in metrics related to customer service and the timeliness of services provided to counties and taxpayers.

Agency Request Budget

This POP request is asking for a net increase to General Fund of $891,381. The additional $500,000 is being funded by a reduction to the Collection Division General Fund. The Property Tax Division total General Fund will be $1,391,381.

Staff Impact
Positions: 0
FTE: 5.08

Revenue Source

General Fund:	$	1,391,381
Other Funds:	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

This POP request is asking for a net increase to General Fund of $891,381. The additional $500,000 is being funded by a reduction to the Collection Division General Fund. The Property Tax Division total General Fund will be $1,391,381.

Staff Impact
Positions: 0
FTE: 5.08

Revenue Source

General Fund:	$	1,391,381
Other Funds:	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

This POP request provides $1,727,032 General funds, increases Other Funds expenditure limitation by $19,404, and increases FTE by 5.08 to restore a portion of the revenue shortfall in package 070 to cover the Division's administrative costs.

Staff Impact

Positions:	0
FTE:	5.08

Revenue Source

General Fund:	$	1,727,032
Other Funds:	$	19,404

2027–29 Fiscal Impact

Actions approved in this package will be part of the base budget for 2027–29.

Property Tax Division

Package 802—Vacant Position Reductions

Purpose
This package abolishes thirteen vacant positions agency-wide.

For the Property Tax Division, this package eliminates one Appraiser Analyst 3 position (1.00 FTE) and associated services and supplies.

How Achieved
The department added specific budget line items and positions as reflected in SB 5536 (2025).

Legislatively Adopted Budget

Staff Impact

Positions:	(1)
FTE:	(1.00)

Revenue Source

General Fund	$	(261.419)
Other Funds	$	(5,335)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Property Tax Division

Package 810—Statewide Adjustments

Purpose
This package includes the combined net changes in HB5006 or "end of session" bill. Overall, the state-wide adjustments reflect assessment and changes made for DAS, debt service including Attorney General and Facility Rental expenditures.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	243,275
Other Funds	$	(18,133)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Property Tax Division

Package 812—Policy Bills

Purpose
HB 3506 makes a one-time appropriation of $150,000 General Fund to the Department of Revenue in the 2025-27 biennium to contract with a public benefit corporation or consultant to increase knowledge of the property tax deferral programs.

How Achieved
The department added specific budget line items and positions as reflected in HB3506.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	150,000
Other Funds	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(498,234)	-	-	-	-	-	(498,234)
Transfer In - Intrafund	-	-	(177,630)	-	-	-	(177,630)
Total Revenues	**($498,234)**	**-**	**($177,630)**	**-**	**-**	**-**	**($675,864)**
Personal Services							
Temporary Appointments	948	-	-	-	-	-	948
Overtime Payments	522	-	-	-	-	-	522
Shift Differential	71	-	-	-	-	-	71
All Other Differential	1,555	-	-	-	-	-	1,555
Public Employees' Retire Cont	452	-	-	-	-	-	452
Pension Obligation Bond	(83,758)	-	(15,542)	-	-	-	(99,300)
Social Security Taxes	237	-	-	-	-	-	237
Unemployment Assessments	945	-	64	-	-	-	1,009
Paid Family Medical Leave Insurance	9	-	-	-	-	-	9
Mass Transit Tax	11,228	-	4,133	-	-	-	15,361
Vacancy Savings	(430,443)	-	(166,285)	-	-	-	(596,728)
Total Personal Services	**($498,234)**	**-**	**($177,630)**	**-**	**-**	**-**	**($675,864)**
Total Expenditures							
Total Expenditures	(498,234)	-	(177,630)	-	-	-	(675,864)
Total Expenditures	**($498,234)**	**-**	**($177,630)**	**-**	**-**	**-**	**($675,864)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	588,849	-	-	-	-	-	588,849
Transfer In - Intrafund	-	-	1,841,803	-	-	-	1,841,803
Total Revenues	**$588,849**	**-**	**$1,841,803**	**-**	**-**	**-**	**$2,430,652**
Services & Supplies							
Instate Travel	1,753	-	923	-	-	-	2,676
Out of State Travel	2,300	-	242	-	-	-	2,542
Employee Training	6,865	-	2,633	-	-	-	9,498
Office Expenses	9,249	-	2,330	-	-	-	11,579
Telecommunications	4,318	-	559	-	-	-	4,877
Publicity and Publications	86	-	197	-	-	-	283
Professional Services	24,101	-	103,741	-	-	-	127,842
IT Professional Services	22,514	-	-	-	-	-	22,514
Attorney General	485,312	-	15,269	-	-	-	500,581
Employee Recruitment and Develop	51	-	70	-	-	-	121
Dues and Subscriptions	467	-	1,771	-	-	-	2,238
Facilities Rental and Taxes	18,793	-	384	-	-	-	19,177
Facilities Maintenance	90	-	9	-	-	-	99
Intra-agency Charges	3,194	-	1,706	-	-	-	4,900
Other Services and Supplies	2,065	-	1,350	-	-	-	3,415
Expendable Prop 250 - 5000	147	-	147	-	-	-	294
IT Expendable Property	7,544	-	3,660	-	-	-	11,204
Total Services & Supplies	**$588,849**	**-**	**$134,991**	**-**	**-**	**-**	**$723,840**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	562	-	-	-	562
Telecommunications Equipment	-	-	167	-	-	-	167
Total Capital Outlay	**-**	**-**	**$729**	**-**	**-**	**-**	**$729**
Special Payments							
Dist to Counties	-	-	1,706,083	-	-	-	1,706,083
Total Special Payments	**-**	**-**	**$1,706,083**	**-**	**-**	**-**	**$1,706,083**
Total Expenditures							
Total Expenditures	588,849	-	1,841,803	-	-	-	2,430,652
Total Expenditures	**$588,849**	**-**	**$1,841,803**	**-**	**-**	**-**	**$2,430,652**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	(10,709,571)	-	-	-	(10,709,571)
Total Revenues	**-**	**-**	**($10,709,571)**	**-**	**-**	**-**	**($10,709,571)**
Personal Services							
Class/Unclass Sal. and Per Diem	(459)	-	(1,184,979)	-	-	-	(1,185,438)
Empl. Rel. Bd. Assessments	(2)	-	(364)	-	-	-	(366)
Public Employees' Retire Cont	(96)	-	(249,318)	-	-	-	(249,414)
Social Security Taxes	(34)	-	(90,655)	-	-	-	(90,689)
Paid Family Medical Leave Insurance	-	-	(4,740)	-	-	-	(4,740)
Worker's Comp. Assess. (WCD)	5	-	(220)	-	-	-	(215)
Flexible Benefits	1,871	-	(217,445)	-	-	-	(215,574)
Vacancy Savings	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	5	-	-	-	5
Total Personal Services	**$1,285**	**-**	**($1,747,716)**	**-**	**-**	**-**	**($1,746,431)**
Services & Supplies							
Employee Training	(1,285)	-	-	-	-	-	(1,285)
Professional Services	-	-	(361,339)	-	-	-	(361,339)
Total Services & Supplies	**($1,285)**	**-**	**($361,339)**	**-**	**-**	**-**	**($362,624)**
Special Payments							
Dist to Counties	-	-	(8,600,516)	-	-	-	(8,600,516)
Total Special Payments	**-**	**-**	**($8,600,516)**	**-**	**-**	**-**	**($8,600,516)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	(10,709,571)	-	-	-	(10,709,571)
Total Expenditures	**-**	**-**	**($10,709,571)**	**-**	**-**	**-**	**($10,709,571)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total FTE							
Total FTE							(5.08)
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**(5.08)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(16,690)	-	-	-	-	-	(16,690)
Transfer In - Intrafund	-	-	(341)	-	-	-	(341)
Total Revenues	**($16,690)**	**-**	**($341)**	**-**	**-**	**-**	**($17,031)**
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Facilities Rental and Taxes	(16,690)	-	(341)	-	-	-	(17,031)
Total Services & Supplies	**($16,690)**	**-**	**($341)**	**-**	**-**	**-**	**($17,031)**
Total Expenditures							
Total Expenditures	(16,690)	-	(341)	-	-	-	(17,031)
Total Expenditures	**($16,690)**	**-**	**($341)**	**-**	**-**	**-**	**($17,031)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 093 - Statewide Adjustment DAS Chgs

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Property Tax Division Shortfall

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,727,032	-	-	-	-	-	1,727,032
Transfer In - Intrafund	-	-	19,404	-	-	-	19,404
Total Revenues	**$1,727,032**	**-**	**$19,404**	**-**	**-**	**-**	**$1,746,436**
Personal Services							
Class/Unclass Sal. and Per Diem	1,172,465	-	12,973	-	-	-	1,185,438
Temporary Appointments	-	-	-	-	-	-	-
Overtime Payments	-	-	-	-	-	-	-
Shift Differential	-	-	-	-	-	-	-
All Other Differential	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	362	-	4	-	-	-	366
Public Employees' Retire Cont	246,685	-	2,729	-	-	-	249,414
Social Security Taxes	89,696	-	993	-	-	-	90,689
Paid Family Medical Leave Insurance	4,688	-	52	-	-	-	4,740
Worker's Comp. Assess. (WCD)	212	-	3	-	-	-	215
Flexible Benefits	212,924	-	2,650	-	-	-	215,574
Vacancy Savings	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	**$1,727,032**	**-**	**$19,404**	**-**	**-**	**-**	**$1,746,436**
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Property Tax Division Shortfall

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Publicity and Publications	-	-	-	-	-	-	-
Employee Recruitment and Develop	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Intra-agency Charges	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Special Payments							
Dist to Counties	-	-	-	-	-	-	-
Total Special Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	1,727,032	-	19,404	-	-	-	1,746,436
Total Expenditures	**$1,727,032**	**-**	**$19,404**	**-**	**-**	**-**	**$1,746,436**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Property Tax Division Shortfall

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total FTE							
Total FTE							5.08
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**5.08**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(261,419)	-	-	-	-	-	(261,419)
Transfer In - Intrafund	-	-	(5,335)	-	-	-	(5,335)
Total Revenues	**($261,419)**	**-**	**($5,335)**	**-**	**-**	**-**	**($266,754)**
Personal Services							
Class/Unclass Sal. and Per Diem	(154,032)	-	(3,144)	-	-	-	(157,176)
Empl. Rel. Bd. Assessments	(71)	-	(1)	-	-	-	(72)
Public Employees' Retire Cont	(32,409)	-	(661)	-	-	-	(33,070)
Social Security Taxes	(11,784)	-	(240)	-	-	-	(12,024)
Paid Family Medical Leave Insurance	(616)	-	(13)	-	-	-	(629)
Worker's Comp. Assess. (WCD)	(41)	-	(1)	-	-	-	(42)
Flexible Benefits	(41,560)	-	(848)	-	-	-	(42,408)
Total Personal Services	**($240,513)**	**-**	**($4,908)**	**-**	**-**	**-**	**($245,421)**
Services & Supplies							
Instate Travel	(906)	-	-	-	-	-	(906)
Employee Training	(10,000)	-	(427)	-	-	-	(10,427)
Telecommunications	(10,000)	-	-	-	-	-	(10,000)
Total Services & Supplies	**($20,906)**	**-**	**($427)**	**-**	**-**	**-**	**($21,333)**
Total Expenditures							
Total Expenditures	(261,419)	-	(5,335)	-	-	-	(266,754)
Total Expenditures	**($261,419)**	**-**	**($5,335)**	**-**	**-**	**-**	**($266,754)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							(1)
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**(1)**
Total FTE							
Total FTE							(1.00)
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**(1.00)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	243,275	-	-	-	-	-	243,275
Transfer In - Intrafund	-	-	(18,133)	-	-	-	(18,133)
Total Revenues	**$243,275**	**-**	**($18,133)**	**-**	**-**	**-**	**$225,142**
Services & Supplies							
Instate Travel	(134)	-	(278)	-	-	-	(412)
Office Expenses	(10,858)	-	(22,450)	-	-	-	(33,308)
Attorney General	255,939	-	8,052	-	-	-	263,991
Facilities Rental and Taxes	(1,672)	-	(3,457)	-	-	-	(5,129)
Total Services & Supplies	**$243,275**	**-**	**($18,133)**	**-**	**-**	**-**	**$225,142**
Total Expenditures							
Total Expenditures	243,275	-	(18,133)	-	-	-	225,142
Total Expenditures	**$243,275**	**-**	**($18,133)**	**-**	**-**	**-**	**$225,142**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Policy Bills

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	150,000	-	-	-	-	-	150,000
Total Revenues	**$150,000**	**-**	**-**	**-**	**-**	**-**	**$150,000**
Services & Supplies							
Professional Services	150,000	-	-	-	-	-	150,000
Total Services & Supplies	**$150,000**	**-**	**-**	**-**	**-**	**-**	**$150,000**
Total Expenditures							
Total Expenditures	150,000	-	-	-	-	-	150,000
Total Expenditures	**$150,000**	**-**	**-**	**-**	**-**	**-**	**$150,000**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-004-00-00-00000**

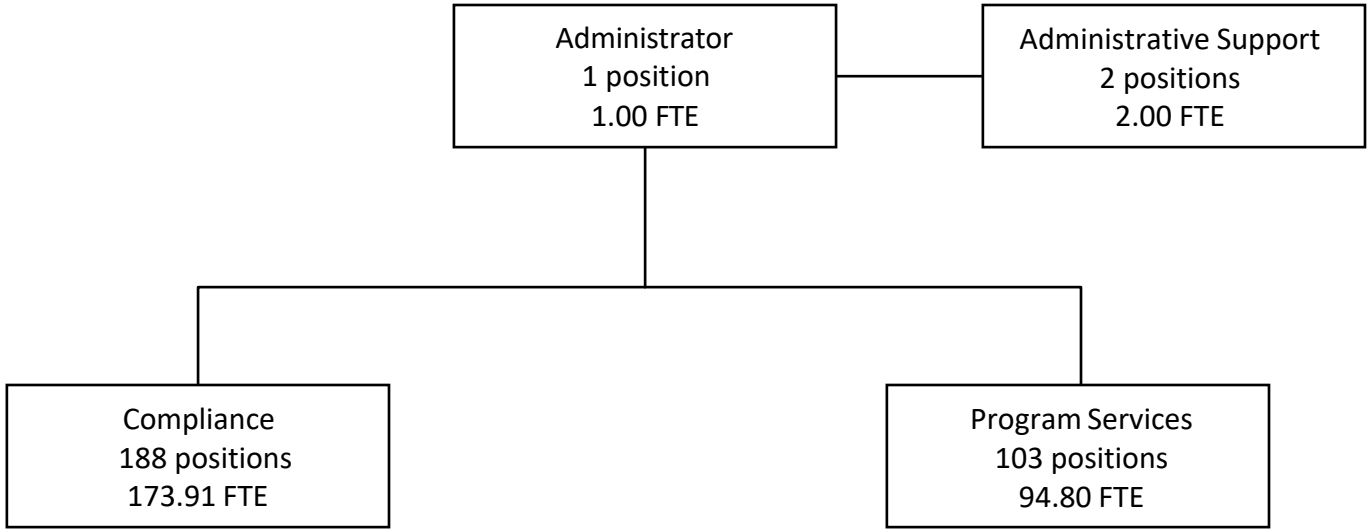
Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Transfer In - Intrafund	41,362,320	47,727,781	47,796,858	39,007,442	38,998,081	39,381,592
Total Other Funds	**$41,362,320**	**$47,727,781**	**$47,796,858**	**$39,007,442**	**$38,998,081**	**$39,381,592**

Personal Tax and Compliance Division

Organizational chart

2023–25 Legislatively Approved Budget

294 positions 271.71 FTE



Regional Offices

Bend

Eugene

Gresham

Medford

Portland

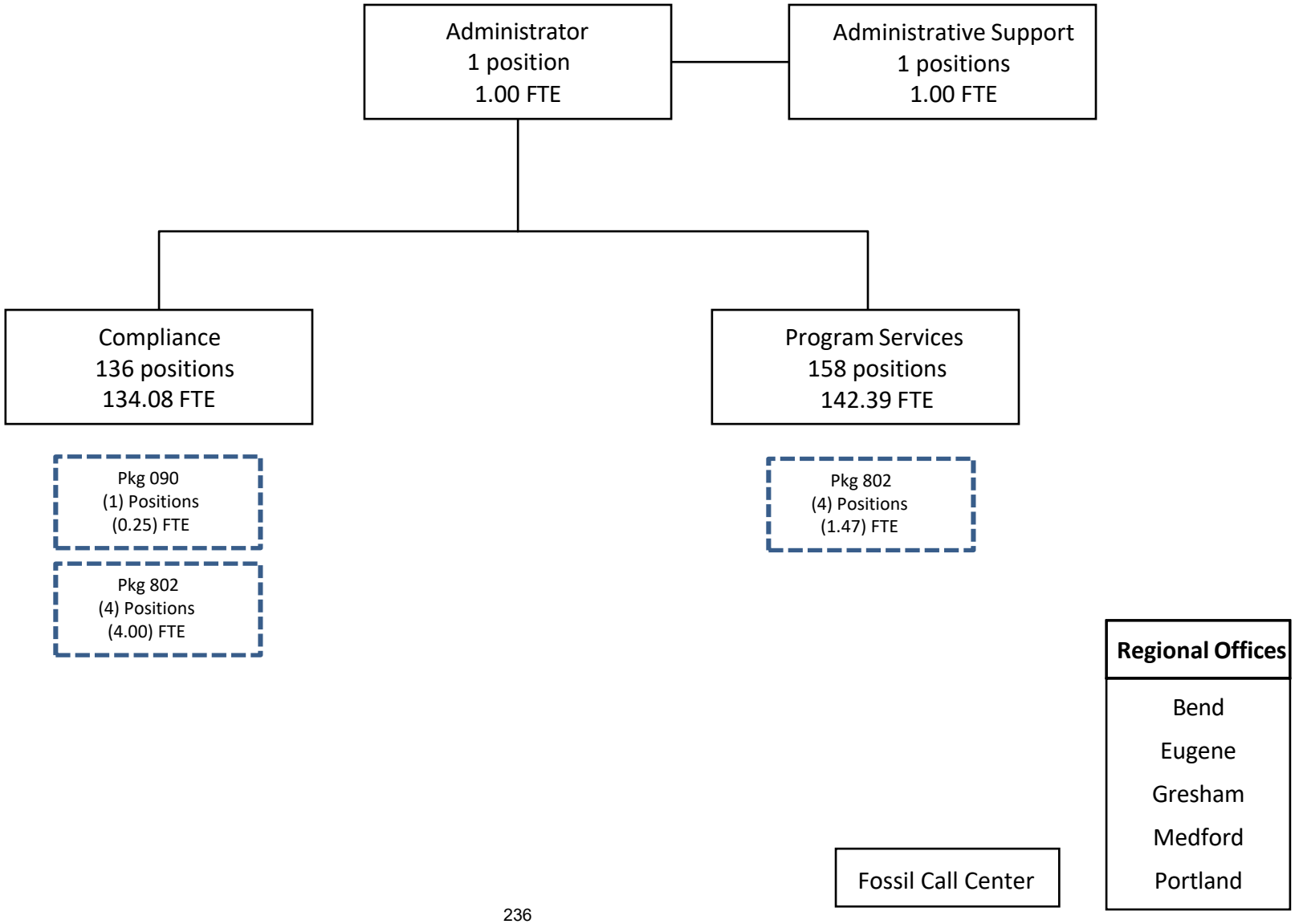
Fossil Call Center

Personal Tax and Compliance Division

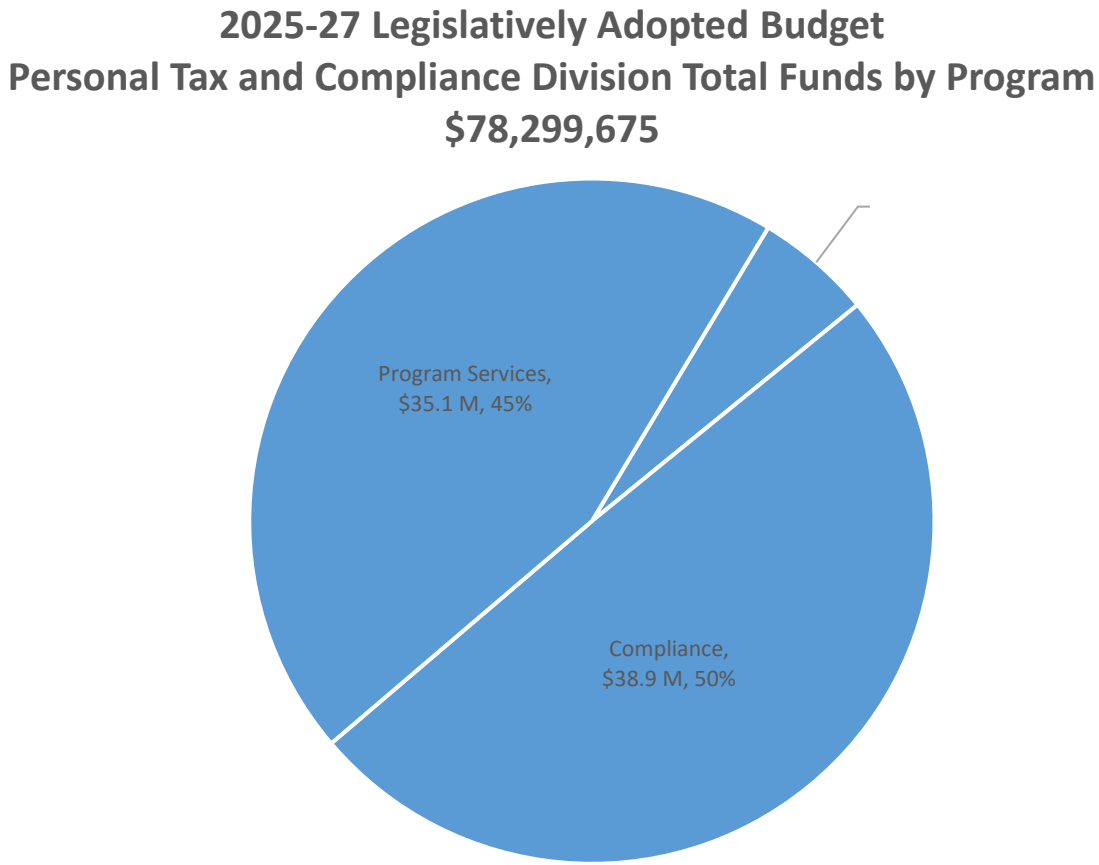
Organizational chart

2025–27 Legislatively Adopted Budget

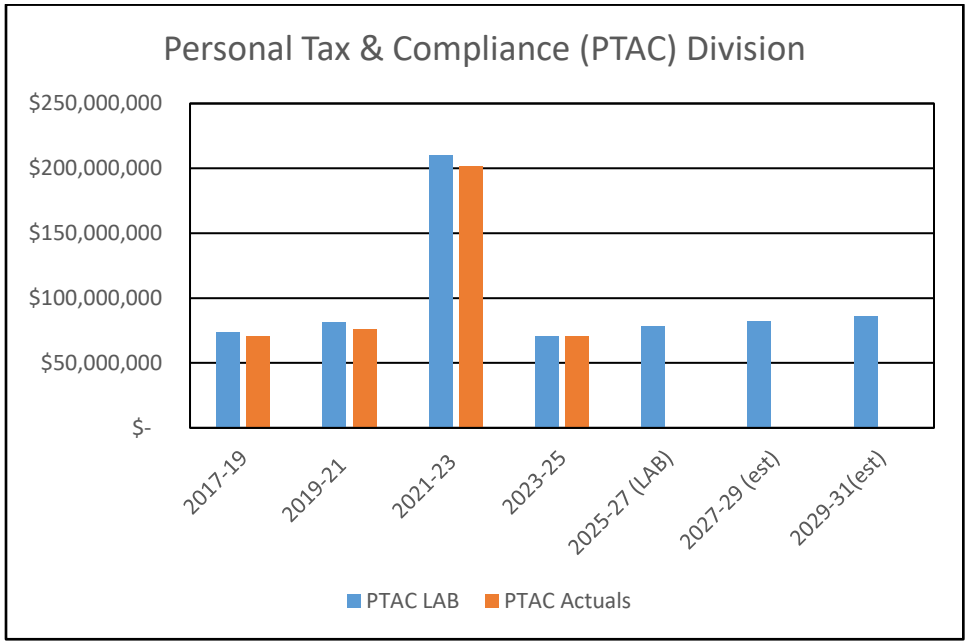
287 Positions 272.75 FTE



Personal Tax and Compliance Division



Primary program contact: Megan Denison, Personal Tax and Compliance Division administrator



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31 (est)
PTAC	LAB	$73,916,627	$80,918,775	$209,890,055	$70,943,117	$78,299,675	$82,068,390	$86,083,674
	Actuals	$70,340,471	$75,688,235	$201,871,557	$70,339,765			

Program Overview

The Personal Tax and Compliance (PTAC) Division is responsible for managing the state's personal income tax program, which accounted for $25 billion in revenue for the General Fund in the 2021-23 biennium. Additionally, the division is responsible for managing the state's partnership minimum tax program, Pass-Through Entity Elective Tax program, Agricultural Employer Overtime Tax Credit application, and Statewide Transit individual program. The division focuses on improving and sustaining the voluntary tax system through policy development, forms, return processing, enforcement, and customer service.

The Personal Income Tax is the state's largest single source of revenue, accounting for about 82 percent of the General Fund. The program serves over 2 million taxpayers required to file an annual tax return. We expect to receive more than 2.2 million returns in 2025. Some taxpayers are subject to more frequent contact through quarterly payments or amended returns.

Program Funding Request

Personal Tax and Compliance Division					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 69,317,300	$ 1,625,817	$ 70,943,117	294	271.71
2025-27 CSL	$ 77,901,662	$ 1,927,133	$ 79,828,795	296	278.47
2025-27 ARB	$ 77,901,662	$ 1,927,133	$ 79,828,795	296	278.47
2025-27 GB	$ 76,054,521	$ 2,911,190	$ 78,965,711	295	278.22
2025-27 LAB	$ 76,402,324	$ 1,897,351	$ 78,299,675	287	272.75
Difference (CSL-LAB)	$ (1,499,338)	$ (29,782)	$ (1,529,120)	(9)	(5.72)
% change	-1.9%	-1.5%	-1.9%	-3.0%	-2.1%

Program Description

The PTAC Division manages the state's Personal Income Tax program. It is divided into three sections, administration, program services and compliance. Overall, the sections advance the agency's goal of voluntary compliance, which is the cornerstone of our tax system and is supported by appropriate enforcement.

The Administration Section houses the administrator and the division executive assistant. The administrator establishes broad division policy and leads strategic planning for the division. With the assistance of the two section managers, the administrator develops objectives, creates resource and organization plans for the effective delivery of services, and leads staff toward meeting the department's mission, vision, and values.

The Program Services Section manages the Personal Income Tax program through assisting taxpayers in our payment center and call center; updating forms, publications, and website content; educating tax professionals and software partners; maintaining the return processing systems; detecting fraud and protecting refunds; correcting errors as returns are processed; assisting and billing non-filers; supporting legislative and department policy development; resolving appeals; and informing program changes through data management and process review.

The Compliance Section includes the audit program, Pass-Through Entity Elective Tax program, Agricultural Employer Overtime Tax Credit application processing, and regional field offices that serve the public. Tax compliance includes adhering to deadlines for filing and payments, reporting complete and accurate information, and keeping the required documents and recordkeeping. Included in this section is the management of the agency's five regional offices located in Portland, Gresham, Bend, Eugene, and Medford. The offices provide an agency presence in the state outside of the Salem area. The offices support individuals so they can correctly file and pay their taxes by providing information and assistance and act as an enforcement presence in communities.

Program Justification

The PTAC Division exists to provide tax revenue necessary to fund services for people and businesses in Oregon. The division's activities are linked to all the agency's strategic priorities, outlined below.

Racial Equity – While the tax laws of Oregon make no mention of race, it is known that disparities exist in access to services, programs, and resources. The division is actively working to improve equitable access, participating in the creation of the agency's DEI plan, and using Racial Equity Impact Statements to guide and inform decision making. The division is working to educate its employees and partnering with community-based organizations to inform its approach to ensure services are inclusive, and everyone is treated with dignity and respect. Beginning with tax year 2024, the department will provide options for Oregonians to voluntarily provide their race and ethnicity information with their tax return. This information will be used to understand how Oregon's tax system impacts taxpayers based on their race or ethnicity.

Customers – PTAC strives to make the easy things easy for Oregon's taxpayers and tax practitioners. Voluntary compliance is the cornerstone of the tax system, so the department provides a variety of services to help taxpayers in meeting their filing obligations. Starting in 2024, the division is providing Direct File Oregon, a new option for customers to use to file their tax returns electronically for free. In addition, efforts have been made to evaluate call centers, improve correspondence, and review processes for improvement, all to make it simpler for taxpayers to work with the agency.

Employees – PTAC's strength is its people. The division facilitates knowledge transfer and cross-training by identifying "single points of failure" and creating development plans for employees to ensure continuity of work processes. This last biennium, PTAC made a coordinated effort across the division to create new training and update current training for employees in the division.

Data – The division actively uses data to improve processes and monitor outcomes. A data team was created to ensure coordination of the full life cycle of a return in processes—from return processing to audit to filing enforcement—to create consistency in outcomes.

Program Performance

The PTAC Division's workload and scope of responsibility increases as the number of Oregon returns increases each year. These new filers will need assistance and education in understanding their Oregon tax obligations and filing their returns.

Processing Year (Calendar)	2018	2019	2020	2021	2022	2023
Current Year Returns	2,085,150	2,128,750	2,212,690	2,224,020	2,236,140	2,214,160

The division is also responsible for key performance measure (KPM) 1, which measures the average number of days it takes to issue a refund. This measure reflects the balance between return accuracy and fraud reduction with timeliness in issuing refunds.

Calendar Year, January 1 through July 31	2017	2018	2019	2020	2021	2022	2023	2024
Average Days to Process Personal Income Tax Refund								
Actual	17	18	16	17	18	14	14	13
Target	12	12	8	16	16	16	16	12

KPM 2 measures the percentage of electronically filed returns. E-filing is preferred over other methods of filing. These returns are more accurate because they are software-generated, less costly and quicker to process, and require less handling and storage than paper returns.

Calendar Year, January 1 through July 31	2017	2018	2019	2020	2021	2022	2023	2024
Percent of Personal Income Tax Returns Filed Electronically								
Actual	86%	87.7%	89%	91.3%	90.7%	93.1%	92.6%	94%
Target	84%	88%	90%	90%	90%	91%	91%	94%

KPM 4 measures the percent of customers rating their satisfaction with the agency's customer service as good or excellent in a survey that's offered when customers contact the department.

Fiscal Year, July 1 through June 30	2019	2020	2021	2022	2023	2024
Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.						
a. Overall						

Fiscal Year, July 1 through June 30	2019	2020	2021	2022	2023	2024
Actual	90%	91%	92%	89%	81%	82%
Target	98%	85%	85%	90%	90%	95%
b. Availability of Information						
Actual	89%	90%	93%	88%	77%	83%
Target	97%	95%	85%	90%	90%	95%
c. Helpfulness						
Actual	94%	94%	96%	93%	84%	88%
Target	98%	85%	85%	90%	90%	95%
d. Timeliness						
Actual	90%	91%	92%	90%	80%	81%
Target	97%	85%	85%	90%	90%	95%
e. Accuracy						
Actual	92%	94%	95%	91%	79%	86%
Target	97%	85%	85%	90%	90%	95%
f. Expertise						
Actual	94%	94%	96%	93%	82%	88%
Target	97%	85%	85%	90%	90%	95%

KPM 5 is a customer assistance composite measure consisting of three weighted components: percentage of calls with a wait time of five minutes or less (40 percent weight); percentage of "successful" inquiries made to "Where's My Refund" (50 percent weight); and percentage of customers rating our service as "good" or "excellent" in the customer service survey (10 percent weight).

Fiscal Year, July 1 through June 30	2019	2020	2021	2022	2023	2024
Effective Taxpayer Assistance						
Actual	81	85	80	71	80	79
Target	90	85	85	85	85	85

Enabling Legislation/Program Authorization
ORS 305.015 provides that "It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state…" The agency and its administrative divisions are established under ORS 305.025.

ORS Chapters 305, 314, 315, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams
The division is funded almost entirely through the General Fund. PTAC's Other Funds expenditures are primarily for the administration of the TriMet and Lane County Transit Districts Self-Employment Tax programs. In most cases, Other Funds revenue equals the department's administrative costs.

Describe how the 2025–27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023–25.
There is no significant program changes proposed for the Personal Tax and Compliance (PTAC) Division.

Personal Tax and Compliance Division Administration

Program Overview
The Personal Tax and Compliance (PTAC) Division's Administration Section directs and manages the state's Personal Income Tax Program, including policy development, enforcement, and customer service functions.

Program Funding Request

PTAC Administration					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 4,466,423	$ 131,745	$ 4,598,168	3	3.00
2025-27 CSL	$ 4,122,729	$ 119,202	$ 4,241,931	2	2.00
2025-27 ARB	$ 4,122,729	$ 119,202	$ 4,241,931	2	2.00
2025-27 GB	$ 3,654,714	$ 112,794	$ 3,767,508	2	2.00
2025-27 LAB	$ 4,199,791	$ 116,027	$ 4,315,818	2	2.00
Difference (CSL-LAB)	$ 77,062	$ (3,175)	$ 73,887	-	-
% change	1.9%	-2.7%	1.7%	0.0%	0.0%

Program Description
The division is headed by an administrator with oversight of its two sections: Program Services and Compliance. The purpose of the administrator is to establish broad division policy and lead strategic planning for the division. The administrator, with the assistance of the two section managers, develops objectives, creates resource and organization plans for the effective delivery of services, and leads staff toward meeting the organization's mission, vision, and values.

The division's executive assistant supports the division administrator and leadership team by organizing meetings, keeping documentation and organization charts updated, and providing clerical support.

BUDGET NARRATIVE

Program Justification
Long term, the goal is to have 100 percent voluntary compliance in Oregon. A secondary goal is to maintain the current voluntary compliance levels to ensure that revenue streams remain stable. To that end, PTAC commits its resources to providing taxpayers with information about their obligations and avenues to easily file a return and pay their Personal Income Tax. To identify noncompliance and promote future voluntary compliance, the division also uses resources for auditing, filing enforcement, and the collection of debt.

Program Performance
Division administration oversees the key performance measures for all of PTAC. Please see the list of key performance measures in the PTAC Executive Summary Narrative.

Enabling Legislation/Program Authorization
ORS 305.015 provides that "It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state…" The agency and its administrative divisions are established under ORS 305.025.

ORS Chapters 305, 314, 315, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams
The division is funded almost entirely through the General Fund. PTAC's Other Funds expenditures are primarily for the administration of the TriMet and Lane County Transit Districts Self-Employment Tax programs. In most cases, Other Funds revenue equals the department's administrative costs.

Compliance Section

Program Overview

The Compliance Section includes the audit program, pass-through entity programs, Agricultural Employer Overtime Tax Credit application processing, and regional field offices that serve the public. The section helps taxpayers get into and stay in tax compliance through customer service, answering complex tax questions, and auditing tax returns. Tax compliance includes adhering to deadlines for filing and payments, reporting complete and accurate information, and keeping the required documents and recordkeeping. The Compliance Section is also responsible for validating the Personal Income Tax and the Pass-Through Entity Elective Tax compliance of vendors and businesses for other state agencies and government entities.

Key external partners include:

- Internal Revenue Service (IRS)
- Federation of Tax Administrators (FTA)
- Tax practitioner community
- Oregon Department of Justice (DOJ)
- Partner state agencies

Program Funding Request

Compliance					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 42,418,424	$ 1,012,904	$ 43,431,328	188	173.91
2025-27 CSL	$ 39,033,104	$ 936,301	$ 39,969,405	136	134.08
2025-27 ARB	$ 39,033,104	$ 936,301	$ 39,969,405	136	134.08
2025-27 GB	$ 38,136,461	$ 1,444,283	$ 39,580,744	135	133.83
2025-27 LAB	$ 37,947,929	$ 919,165	$ 38,867,094	131	129.83
Difference (CSL-LAB)	$ (1,085,175)	$ (17,136)	$ (1,102,311)	(5)	(4.25)
% change	-2.8%	-1.8%	-2.8%	-3.7%	-3.2%

Program Description
The Compliance Section has responsibility for the audit, tax help, and regional customer service portion of the Personal Tax and Compliance (PTAC) Division. The section audits personal income tax and pass-through program returns, answers advanced taxpayer questions, and processes returns for pass-through entities. In addition, the section oversees the tax compliance certification and agricultural employer overtime tax credit application programs.

Regional Offices: This section manages the agency's five regional offices located in Portland, Gresham, Bend, Eugene, and Medford. The regional offices provide an agency presence in the state outside of the Salem area. The offices provide information and assistance to individuals so they can correctly file and pay their taxes and act as an enforcement presence in communities. Staff in the office have attended local events and fairs to engage with the community on tax concerns and recruitment efforts. The auditors assigned to these offices perform in-person interviews and site visits in their assigned region. Newly installed computer kiosks in the Bend, Eugene, and Medford offices provide an additional resource to taxpayers needing to set up a Revenue Online account, view forms, or file their tax return with DOR's Direct File Oregon option.

Tax Compliance Certifications: This program provides an official acknowledgement of tax compliance to taxpayers to satisfy license and contract requirements for other government agencies. The section has recruited additional staff throughout the regional offices to support this program. They provide assistance in getting the taxpayers into tax compliance and refer filing enforcement and audit leads to the appropriate areas when necessary.

Agricultural Employer Overtime Tax Credit: During the 2022 short session, the Oregon Legislature passed House Bill (HB) 4002, which requires agricultural employers to pay overtime to employees that work more than a set number of hours. The bill also creates a refundable personal or corporate income tax credit to help employers with the added expenses of overtime. The credit is allowed through an application process that is processed and reviewed by employees in the Compliance Section.

Pass-Through Entity Elective (PTE-E) Tax: In July 2021, Oregon established this business alternative income tax which allows state income tax to be paid through the pass-through entity to avoid the $10,000 cap on the federal State and Local Tax (SALT) deduction. Beginning in tax year 2022, entities taxed as S corporations and partnerships could elect annually to be subject to the PTE-E tax at a rate of 9 percent tax on the first $250,000 of distributive proceeds and 9.9 percent tax on any amount exceeding $250,000. The law will expire if the federal SALT deduction limitation expires or is repealed. Qualifying members of an electing pass-through entity are eligible for a credit equal to 100 percent of the member's distributive share of the PTE-E tax paid. The Compliance Section processes the returns and monitors the credits taken by the members or owners.

The major cost for the Compliance Section is personnel. The section continually looks for ways to increase staff productivity with more efficient processes, technological solutions, and enhancing audit selection and management processes.

Program Justification
The goal of the Compliance Section is to support and improve voluntary compliance through education and assistance, audit and verification, and enforcement activities. Voluntary compliance is the biggest revenue stream for the Personal Income Tax Program. Activities to support this goal are designed to connect with all taxpayer segments. By keeping that process effective, DOR protects a major funding source for the state of Oregon.

The section supports voluntary compliance by providing exemplary taxpayer assistance through the regional offices by delivering thorough, professional responses to tax-related questions. The section also strives to support voluntary compliance by offering education to taxpayers at every opportunity, whether during an audit, phone call or email questions referred to auditors, an interaction at a regional office, or through contact with the tax professional community. By understanding how to comply with personal income tax laws, taxpayers are more likely to remain in voluntary compliance.

Key noncompliance issues result from understated income, overstated expenses or deductions, or misreported credits. The Compliance Section focuses its audit efforts on high-risk areas for noncompliance, such as lack of third-party documentation, cash-based businesses, and pass-through entities. The section's audit philosophy is to adjust and educate, offering the opportunity to taxpayers to self-correct errors and behaviors for future years. Auditor training and mentoring is centered on this philosophy along with providing clear communication and equal treatment for all taxpayers.

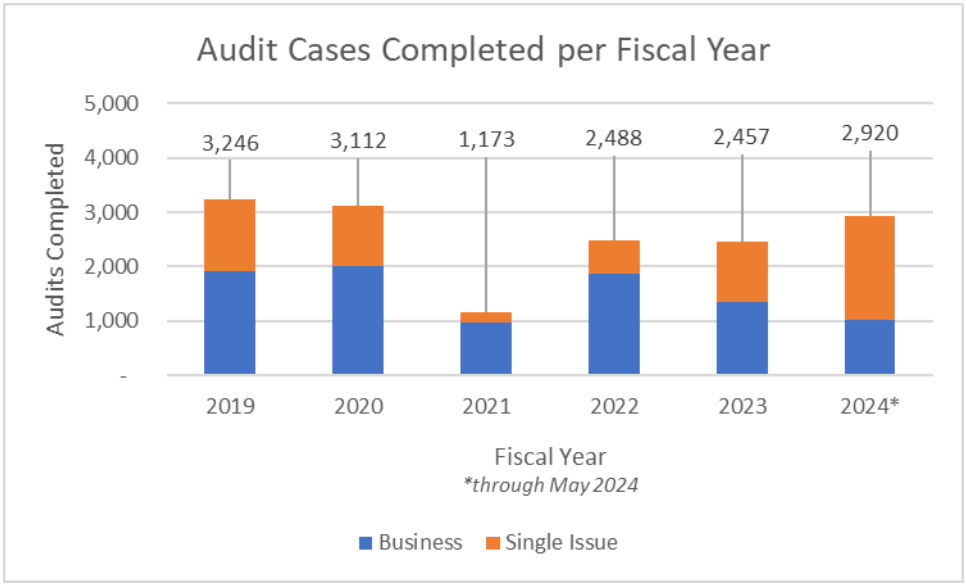
Enforcement activities are used when people do not voluntarily comply with Oregon's personal income tax laws. The section provides enforcement resources to ensure compliance on partnership, corporation, and transit tax returns because these enforcement actions have a direct impact on entities and may flow through to the individual owner's personal tax returns. The Compliance Section partners with the Attorney General's office to conduct additional investigations for situations where there may be potential criminal prosecution.

The section's strategy is to increase voluntary compliance by maintaining a presence across the state. The objective is to change the taxpayer's behavior in the future and stay in voluntary compliance. Without a strong enforcement component, there would be no motivation for taxpayers to comply with tax laws, which would weaken Oregon's voluntary compliance-based system and impact the largest revenue stream for the state budget.

Program Performance

Audit

The following graph shows the audits completed in the Compliance Section on a fiscal year basis. This represents the core work of the section and targets the higher risk cases that have a high impact on strengthening voluntary compliance. The section has expanded focus to include more single-issue audits to reach a broader range of taxpayers.



Agricultural Employer Overtime Tax Credit

The Compliance Section received 369 credit applications and allowed $5,321,713 in credits in the first full year of the program.

Pass-Through Entity Elective Tax (PTE-E)

A total of 18,102 entities filed returns for the 2022 tax year and 22,903 credits were claimed in the first full year of the program.

Enabling Legislation/Program Authorization
ORS 305.015 provides that "It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state…" The agency and its administrative divisions are established under ORS 305.025.

ORS Chapters 305, 314, 315, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams
The division is funded almost entirely through the General Fund. PTAC's Other Funds expenditures are primarily for the administration of the TriMet and Lane County Transit Districts Self-Employment Tax programs. In most cases, Other Funds revenue equals the department's administrative costs.

Program Services Section

Program Overview
Program Services supports the Personal Tax and Compliance Division (PTAC) in managing the Personal Income Tax Program through assisting taxpayers in the payment center and call center; updating forms, publications, and website content; educating tax professionals and software partners; maintaining the return processing systems; detecting fraud and protecting refunds; correcting errors as returns are processed; assisting and billing non-filers; supporting legislative and department policy development; resolving appeals; and informing program changes through data management and process review.

Key external partners include:

- Tax practitioner community
- Oregon Board of Tax Practitioners (licensing agency)
- Oregon Board of Accountancy (licensing agency)
- Oregon State Bar
- Federation of Tax Administrators (FTA)
- National Association of Computerized Tax Processors
- Oregon Legislature, Legislative Counsel, Legislative Fiscal Office, and Legislative Revenue Office
- Internal Revenue Service (IRS)
- Community based organizations
- Rules advisory committees
- Partner state agencies

Program Funding Request

Compliance					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 42,418,424	$ 1,012,904	$ 43,431,328	188	173.91
2025-27 CSL	$ 39,033,104	$ 936,301	$ 39,969,405	136	134.08
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2025-27 GB	$ 38,136,461	$ 1,444,283	$ 39,580,744	135	133.83
2025-27 LAB	$ 37,947,929	$ 919,165	$ 38,867,094	131	129.83
Difference (CSL-LAB)	$ (1,085,175)	$ (17,136)	$ (1,102,311)	(5)	(4.25)
% change	-2.8%	-1.8%	-2.8%	-3.7%	-3.2%

Program Description

The work in the Program Services Section is diverse, with responsibility for several different functions:

- **Taxpayer Services:** This is the frontline of the agency's customer service. The primary call centers are in Salem and Fossil, with an in-person payment center located in the Salem headquarters building. In addition to walk-in payments and taxpayer assistance, the payment center is responsible for setting up appointments and processing cash payments for the marijuana tax program. Taxpayer Services works closely with the Customer Experience Center of Excellence managed at the agency level.
- **Forms, publications, and web content:** Update forms and instructions for changes to tax provisions, create forms for new tax programs related to individuals and members of pass-through entity businesses, and deliver these forms and publications to the DOR website and software partners.
- **Tax professional and software partner education:** Provide new law updates through virtual and in-person training to tax professionals and software partners, and communicate legal, policy, and process updates to list serve subscribers.
- **Systems:** Update the return processing systems and electronic filing requirements and implement changes to tax provisions and processing rules annually. Work with IT programmers and software partners to ensure the accuracy and rapid processing of returns. Implement automated systems for new tax programs that affect individuals and members of pass-through entity businesses. Provide a direct file option for electronic filing of personal income tax returns.
- **Fraud detection and refund protection:** Use system analytics to identify potentially fraudulent returns and manually review them to determine if the taxpayer is the filer or the victim of identity theft. Use analytics to identify refunds that indicate a risk of error before they are

issued. Assist taxpayers who are victims of identity theft and coordinate with the IRS and other states to share information and stay informed of fraud trends. These activities protect taxpayers and help preserve General Fund revenue.

- **Return processing:** Review tax returns and amended returns that need manual validation and correction during the return processing cycle. The automated system assigns them to manual review based on risk factors where resolution is more effective before the refund is issued. Other returns are reviewed for post-processing adjustments during the off-season by the same team.
- **Filing enforcement:** Work with taxpayers who have a filing requirement but have not filed a tax return by the due dates prescribed by law. The process is mostly automated as the system issues request-to-file letters and creates estimated returns when the agency doesn't receive a return or a response. This automation allows the agency to contact potential non-filers sooner and frees staff to answer phone calls and assist those that respond to notices and billings.
- **Policy:** Provide technical support to the legislative process and lead internal policy development for the programs related to individuals and members of pass-through entity businesses. Implement changes to statutes, administrative rules, and program policies and procedures, and work with agency leadership and the Taxpayer Advocate Office to improve processes and service delivery. The section provided policy and project management support during the implementation of two new programs: Pass-through Entity Elective Tax (PTE-E) – 2023 filing season; Agricultural Employer Overtime Tax Credit – 2024 filing season.
- **Appeals:** Resolve all levels of appeals related to return processing adjustments and all conference appeals for the program. Appeals occur when the taxpayer does not agree with a processing or post-processing adjustment or audit adjustments made in the Compliance Section.
- **Data management and process reviews:** Gather and maintain data and develop reports that are used to inform decision making and conduct systemic review of processes, policies, and procedures to improve the efficiency and effectiveness of the functions and overall program health.
- **Account maintenance:** Process administrative remedies provided to taxpayers such as penalty and interest waivers, refund apportionments, and reissuing refund checks to rightful claimants of a deceased taxpayer.
- **Federal data matching:** Receive information on return and audit adjustments made at the federal level from the IRS and make the corresponding adjustments to the Oregon return.
- **Administrative support:** Provide general program support, including ordering supplies, entering power of attorney forms, and scanning and attaching paper correspondence to taxpayer accounts in the system.

Program Justification

The PTAC Division exists to collect the tax revenue necessary to fund services for people and businesses in Oregon, and its activities are linked to the agency's strategic priorities.

For the Program Services Section in particular:

Racial Equity: Work to educate department staff and to partner with community-based organizations to inform the section's approach, ensuring services are inclusive, and everyone is treated with dignity and respect. Develop forms, schedules, and instructions in different languages to allow taxpayers to communicate with the department in their preferred language. Beginning with tax year 2024, the department will provide options for Oregonians to voluntarily provide their race and ethnicity information with their tax return. This information will be used to understand how Oregon's tax system impacts taxpayers based on their race or ethnicity.

Customers: Strive to make the easy things easy for Oregon's taxpayers and tax practitioners. Provide exemplary taxpayer assistance through the Taxpayer Services Unit call centers, DOR Questions email, Revenue Online web messages, and payment center by delivering thorough, professional responses to tax-related questions. Participate in the Free File Alliance and work with the IRS and other agencies to promote tax benefits that are intended for low- to middle-income households. Partner with the Taxpayer Advocate Office to address barriers to taxpayers while working with the department and continue to evaluate improvement on correspondence and processes for improvement.

Employees: Facilitate knowledge transfer and cross-training by identifying "single points of failure" and creating plans to ensure continuity of work processes. Provide staff with training and equipment to effectively work in the office or remotely.

Data: Actively use data to improve processes and monitor outcomes. Continue to create a data team to ensure coordination of the full life cycle of a return, from return processing to audit to filing enforcement, to create consistency in outcomes.

Program Performance
The Program Services Section's workload and scope of responsibility increases as the number of Oregon returns increases each year. These new filers will need assistance and education in understanding their Oregon tax obligations and filing their returns.

Processing Year (Calendar)	2018	2019	2020	2021	2022	2023
Current Year Returns	2,085,150	2,128,750	2,212,690	2,224,020	2,236,140	2,214,160

PTAC houses the agency's primary call center. The center is staffed by 34 permanent phone representatives and 21 seasonal staff during the tax season (January–June). In addition, the call center has an interactive voice response (IVR) system that allows many callers to find answers and self-resolve issues using pre-recorded messages and a chat bot that provides responses to common questions.

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024
Calls to IVR	643,181	718,142	543,130	502,362	440,164	594,605	557,381	716,019
Calls answered by staff	146,030	189,746	236,486	272,901	228,863	214,693	222,242	207,574

Calendar Year	2017	2018	2019	2020	2021	2022	2023	2024
Busy†	62,646	41,822	6,908	4,459	10,511	57,110	34,632	13,232
Abandoned‡	41,239	33,083	22,698	18,647	26,879	25,377	36,311	63,114

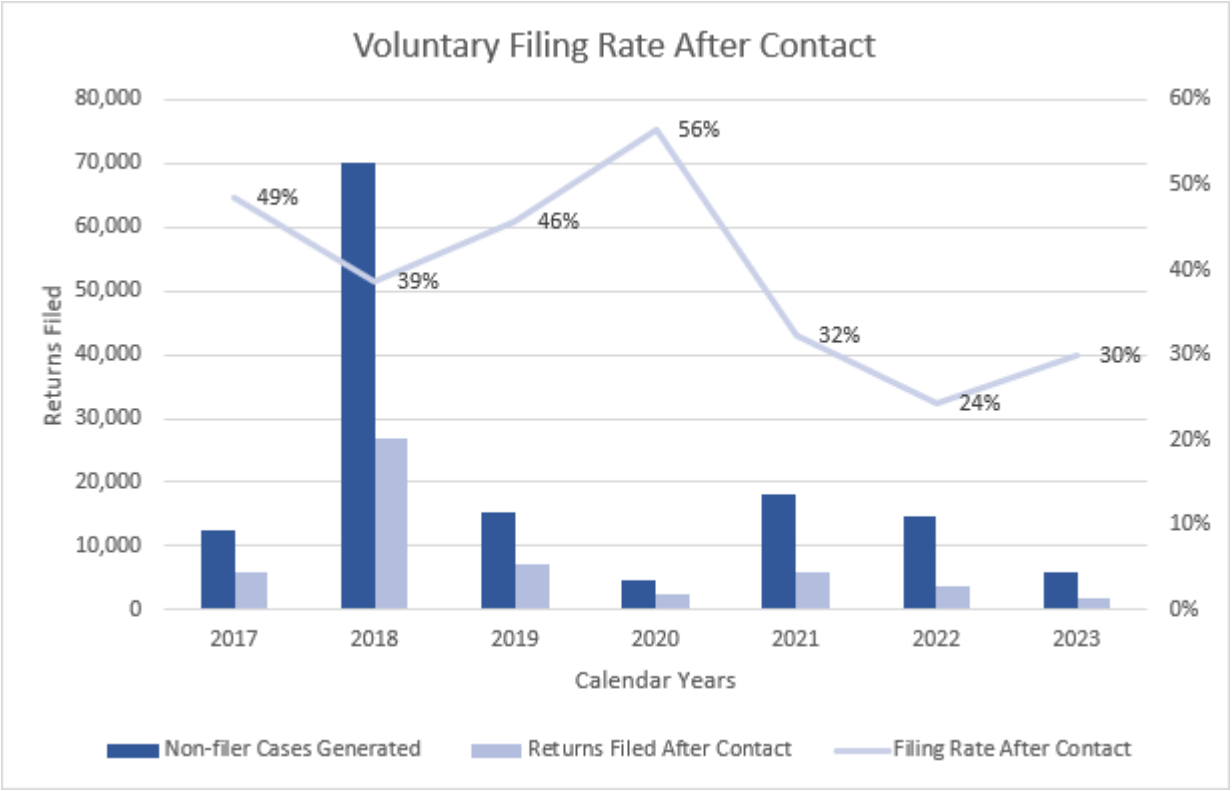
†Busy is the numbers of callers that tried to move from IVR to a representative but could not because the queue was full.
‡Abandoned is the number of callers successfully transferred from the IVR to the representative queue but hung up before their call was answered.

The division is responsible for several agency key performance measures (KPMs). Please see the list of key performance measures in the PTAC Executive Summary Narrative.

The call center has a goal to answer calls in five minutes or less. Wait time has a direct correlation to customer service satisfaction.

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024
Average Wait Time	12.59	6.14	2.45	1.46	3.21	8.18	8.01	8.70

The following chart represents the number of request-to-file notices issued and the number of tax returns filed in response to the notices.



Note: During 2020 the department delayed filing enforcement due to the impacts of COVID-19. During the early months of 2020, the department only sent non-filer letters when situations, such as bankruptcy, required the department to ensure compliance with tax laws. That accounts for the high rate of voluntary filing after contact during 2020. Bankruptcy filers comply with filing requirements at a higher rate due to the bankruptcy court's requirements. In addition, the department delayed filing enforcement for communities affected by the September 2020 wildfires until late in 2021.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization
ORS 305.015 provides that "It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state…" The agency and its administrative divisions are established under ORS 305.025.

ORS Chapters 305, 314, 315, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams
The division is funded almost entirely through the General Fund. PTAC's Other Funds expenditures are primarily for the administration of the TriMet and Lane County Transit District Self-Employment Tax programs. In most cases, Other Funds revenue equals the department's administrative costs.

Personal Tax and Compliance Division

Essential Package 010—Vacancy Factor and Non-PICS Personal Services

Package Description

Purpose
This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

How Achieved
Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	(416,976)
Other Funds	$	(30,321)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(416,976)
Other Funds	$	(30,321)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(416,976)
Other Funds	$	(30,321)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Personal Tax and Compliance Division

Essential Package 021—Phased-In

Package Description

Purpose
This package includes the added costs of phasing in program dollars approved for the 2025–27 biennium.

How Achieved
This package phases in funds approved for the 2025–27 biennium associated with the Refundable child tax credit (HB3235) and developemnt of the schedule allowing personal income taxpayers to voluntarily report taxpayers' self-identified race and ethnicity identifiers (SB1) approved in the 2023 Legislative Session.

Agency Request Budget

Staff Impact

Position	3
FTE	2.25

Revenue Source

General Fund	$	412,406
Other Funds	$	8,517

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Governor's Budget

Staff Impact

Position	3
FTE	2.25

Revenue Source

General Fund	$	412,406
Other Funds	$	8,517

2027–29 Fiscal Impact

Actions approved in this package will become part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact

Position	3
FTE	2.25

Revenue Source

General Fund	$	412,406
Other Funds	$	8,517

2027–29 Fiscal Impact

Actions approved in this package will become part of the base budget for 2027–29.

Personal Tax and Compliance Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	1,000,112
Other Funds	$	16,222

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	1,000,112
Other Funds	$	16,222

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	1,000,112
Other Funds	$	16,222

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Personal Tax and Compliance Division

Essential Package 090 Analyst Adjustments

Package Description

Purpose
This package reduces General Fund by $1.3 million, increases Other Funds by $1 million and reduces 1 position (0.25 FTE) for the following changes:

- A reduction of $1.0 million General Fund and an increase in $1.0 million Other Funds as a placeholder for the potential General Fund savings from DOR's updated cost allocation methodology, which is anticipated to be completed by February 2025.
- A reduction of $40,415 General Fund, $825 Other Funds and 1 position (0.25 FTE) for a Data Entry Operator position that was phasing in to 2025-27 but was determined to no longer be necessary.
- A reduction of $223,635 General Fund and $5,312 Other Funds to reflect savings from vacating the 5th floor of the Revenue building.

The $1.0 million shift from General Fund to Other Funds was not recommended in the Legislatively Adopted Budget.

How Achieved
The department reduced specific budget line items accordingly.

Governor's Budget

Staff Impact

Position	(1)
FTE	(0.25)

Revenue Source

General Fund	$ (1,264,050)
Other Funds	$ 993,863

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact

Position	(1)
FTE	(0.25)

Revenue Source

General Fund	$	(264,050)
Other Funds	$	(6,137)

2027–29 Fiscal Impact

Actions approved in this package will be part of the base budget for 2027–29.

Personal Tax and Compliance Division

Essential Package 092—Statewide AG Adjustment

Purpose
This package reduces Attorney General rates by 7.47 percent to reflect adjustments in the Governor's Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(167,535)
Other Funds	$	(324)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
Not Recommended in LAB

Personal Tax and Compliance Division

Essential Package 093—Statewide Adjustment DAS Charges

Purpose
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(415,556)
Other Funds	$	(9,482)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
Not recommended in LAB.

Personal Tax and Compliance Division

Package 801—LFO Analyst Adjustments

Purpose
This package reduces General Fund by $126,017 and Other Funds expenditure limitation by $179. This includes providing $205,983 General Fund and $7,921. Other Funds expenditure limitation for Phase 2 Pay Equity adjustments. Additionally, this package reduces General Fund by $332,000 and Other Funds limitation by $8,000 for eliminating postage related to 1099-Gs, which are now available on Revenue Online.

How Achieved
The department adjusted specific budget line items and positions as reflected in SB 5536 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(126,017)
Other Funds	$	(179)

2027–29 Fiscal Impact
Reductions approved in this package will be part of the base budget for 2027-29. The Pay Equity adjustment will not be part of the base budget for 2027-29.

Personal Tax and Compliance Division

Package 802—Vacant Position Reductions

Purpose
This package abolishes thirteen vacant positions agency-wide.

For the Personal Tax and Compliance Division, this package eliminates four permanent full-time positions including one Administrative Specialist 1 (1.00 FTE), two Revenue Agent 1 (2.00 FTE), and one Tax Auditor 1 (1.00 FTE). Additionally, this package eliminates four seasonal part-time positions, including three Office Specialist 2 (1.26 FTE) and one Administrative Specialist 1 (0.21 FTE). This package also eliminates the associated services and supplies for these positions.

How Achieved
The department adjusted specific budget line items and positions as reflected in SB 5536 (2025).

Legislatively Adopted Budget

Staff Impact

Positions:	(8)
FTE:	(5.47)

Revenue Source

General Fund	$ (1,080.321)
Other Funds	$ (17,673)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Personal Tax and Compliance Division

Package 810—Statewide Adjustments

Purpose
This package includes the combined net changes in HB5006 or "end of session" bill. Overall, the state-wide adjustments reflect assessment and changes made for DAS, debt service including Attorney General and Facility Rental expenditures.

How Achieved
The department adjusted specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(28,950)
Other Funds	$	(5,793)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(416,976)	-	-	-	-	-	(416,976)
Transfer In - Intrafund	-	-	(30,321)	-	-	-	(30,321)
Total Revenues	**($416,976)**	**-**	**($30,321)**	**-**	**-**	**-**	**($447,297)**
Personal Services							
Temporary Appointments	409	-	2,334	-	-	-	2,743
Overtime Payments	112	-	19	-	-	-	131
Shift Differential	-	-	-	-	-	-	-
All Other Differential	108	-	-	-	-	-	108
Public Employees' Retire Cont	46	-	4	-	-	-	50
Pension Obligation Bond	(60,499)	-	2,812	-	-	-	(57,687)
Social Security Taxes	49	-	180	-	-	-	229
Unemployment Assessments	1,376	-	49	-	-	-	1,425
Paid Family Medical Leave Insurance	1	-	-	-	-	-	1
Mass Transit Tax	60,558	-	1,799	-	-	-	62,357
Vacancy Savings	(419,136)	-	(37,518)	-	-	-	(456,654)
Total Personal Services	**($416,976)**	**-**	**($30,321)**	**-**	**-**	**-**	**($447,297)**
Total Expenditures							
Total Expenditures	(416,976)	-	(30,321)	-	-	-	(447,297)
Total Expenditures	**($416,976)**	**-**	**($30,321)**	**-**	**-**	**-**	**($447,297)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase-in

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	412,406	-	-	-	-	-	412,406
Transfer In - Intrafund	-	-	8,517	-	-	-	8,517
Total Revenues	**$412,406**	**-**	**$8,517**	**-**	**-**	**-**	**$420,923**
Personal Services							
Class/Unclass Sal. and Per Diem	232,448	-	4,744	-	-	-	237,192
Empl. Rel. Bd. Assessments	160	-	2	-	-	-	162
Public Employees' Retire Cont	48,907	-	998	-	-	-	49,905
Social Security Taxes	17,783	-	363	-	-	-	18,146
Paid Family Medical Leave Insurance	930	-	20	-	-	-	950
Worker's Comp. Assess. (WCD)	92	-	2	-	-	-	94
Mass Transit Tax	1,394	-	29	-	-	-	1,423
Flexible Benefits	93,510	-	1,908	-	-	-	95,418
Total Personal Services	**$395,224**	**-**	**$8,066**	**-**	**-**	**-**	**$403,290**
Services & Supplies							
Instate Travel	153	-	3	-	-	-	156
Employee Training	1,568	-	32	-	-	-	1,600
Office Expenses	3,745	-	112	-	-	-	3,857
Telecommunications	3,852	-	144	-	-	-	3,996
Expendable Prop 250 - 5000	1,124	-	22	-	-	-	1,146
IT Expendable Property	6,740	-	138	-	-	-	6,878
Total Services & Supplies	**$17,182**	**-**	**$451**	**-**	**-**	**-**	**$17,633**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase-in

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	412,406	-	8,517	-	-	-	420,923
Total Expenditures	**$412,406**	**-**	**$8,517**	**-**	**-**	**-**	**$420,923**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							3
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**3**
Total FTE							
Total FTE							2.25
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**2.25**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,000,112	-	-	-	-	-	1,000,112
Transfer In - Intrafund	-	-	16,222	-	-	-	16,222
Total Revenues	**$1,000,112**	**-**	**$16,222**	**-**	**-**	**-**	**$1,016,334**
Services & Supplies							
Instate Travel	9,693	-	153	-	-	-	9,846
Out of State Travel	1,248	-	17	-	-	-	1,265
Employee Training	7,117	-	136	-	-	-	7,253
Office Expenses	45,260	-	4,530	-	-	-	49,790
Telecommunications	20,422	-	480	-	-	-	20,902
Publicity and Publications	15	-	-	-	-	-	15
Professional Services	38,238	-	581	-	-	-	38,819
IT Professional Services	61,434	-	7	-	-	-	61,441
Attorney General	423,227	-	819	-	-	-	424,046
Employee Recruitment and Develop	264	-	10	-	-	-	274
Facilities Rental and Taxes	349,569	-	8,303	-	-	-	357,872
Facilities Maintenance	5,350	-	84	-	-	-	5,434
Intra-agency Charges	167	-	112	-	-	-	279
Other Services and Supplies	17,542	-	278	-	-	-	17,820
Expendable Prop 250 - 5000	962	-	96	-	-	-	1,058
IT Expendable Property	17,781	-	339	-	-	-	18,120
Total Services & Supplies	**$998,289**	**-**	**$15,945**	**-**	**-**	**-**	**$1,014,234**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	214	-	-	-	214
Telecommunications Equipment	-	-	26	-	-	-	26
Other Capital Outlay	1,823	-	37	-	-	-	1,860
Total Capital Outlay	**$1,823**	**-**	**$277**	**-**	**-**	**-**	**$2,100**
Total Expenditures							
Total Expenditures	1,000,112	-	16,222	-	-	-	1,016,334
Total Expenditures	**$1,000,112**	**-**	**$16,222**	**-**	**-**	**-**	**$1,016,334**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(264,050)	-	-	-	-	-	(264,050)
Transfer In - Intrafund	-	-	(6,137)	-	-	-	(6,137)
Total Revenues	**($264,050)**	**-**	**($6,137)**	**-**	**-**	**-**	**($270,187)**
Personal Services							
Class/Unclass Sal. and Per Diem	(23,238)	-	(474)	-	-	-	(23,712)
Empl. Rel. Bd. Assessments	(18)	-	-	-	-	-	(18)
Public Employees' Retire Cont	(4,889)	-	(100)	-	-	-	(4,989)
Social Security Taxes	(1,778)	-	(36)	-	-	-	(1,814)
Paid Family Medical Leave Insurance	(93)	-	(2)	-	-	-	(95)
Worker's Comp. Assess. (WCD)	(10)	-	-	-	-	-	(10)
Flexible Benefits	(10,390)	-	(212)	-	-	-	(10,602)
Reconciliation Adjustment	1	-	(1)	-	-	-	-
Total Personal Services	**($40,415)**	**-**	**($825)**	**-**	**-**	**-**	**($41,240)**
Services & Supplies							
Facilities Rental and Taxes	(223,635)	-	(5,312)	-	-	-	(228,947)
Total Services & Supplies	**($223,635)**	**-**	**($5,312)**	**-**	**-**	**-**	**($228,947)**
Total Expenditures							
Total Expenditures	(264,050)	-	(6,137)	-	-	-	(270,187)
Total Expenditures	**($264,050)**	**-**	**($6,137)**	**-**	**-**	**-**	**($270,187)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							(1)
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**(1)**
Total FTE							
Total FTE							(0.25)
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**(0.25)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 093 - Statewide Adjustment DAS Chgs

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(126,017)	-	-	-	-	-	(126,017)
Transfer In - Intrafund	-	-	(179)	-	-	-	(179)
Total Revenues	**($126,017)**	**-**	**($179)**	**-**	**-**	**-**	**($126,196)**
Personal Services							
Reconciliation Adjustment	205,983	-	7,821	-	-	-	213,804
Total Personal Services	**$205,983**	**-**	**$7,821**	**-**	**-**	**-**	**$213,804**
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Office Expenses	(332,000)	-	(8,000)	-	-	-	(340,000)
Total Services & Supplies	**($332,000)**	**-**	**($8,000)**	**-**	**-**	**-**	**($340,000)**
Total Expenditures							
Total Expenditures	(126,017)	-	(179)	-	-	-	(126,196)
Total Expenditures	**($126,017)**	**-**	**($179)**	**-**	**-**	**-**	**($126,196)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(1,080,321)	-	-	-	-	-	(1,080,321)
Transfer In - Intrafund	-	-	(17,673)	-	-	-	(17,673)
Total Revenues	**($1,080,321)**	**-**	**($17,673)**	**-**	**-**	**-**	**($1,097,994)**
Personal Services							
Class/Unclass Sal. and Per Diem	(636,199)	-	(10,329)	-	-	-	(646,528)
Empl. Rel. Bd. Assessments	(387)	-	(6)	-	-	-	(393)
Public Employees' Retire Cont	(133,859)	-	(2,171)	-	-	-	(136,030)
Social Security Taxes	(48,669)	-	(790)	-	-	-	(49,459)
Paid Family Medical Leave Insurance	(2,545)	-	(41)	-	-	-	(2,586)
Worker's Comp. Assess. (WCD)	(225)	-	(3)	-	-	-	(228)
Flexible Benefits	(227,697)	-	(3,780)	-	-	-	(231,477)
Reconciliation Adjustment	6	-	(6)	-	-	-	-
Total Personal Services	**($1,049,575)**	**-**	**($17,126)**	**-**	**-**	**-**	**($1,066,701)**
Services & Supplies							
Employee Training	(30,746)	-	(547)	-	-	-	(31,293)
Total Services & Supplies	**($30,746)**	**-**	**($547)**	**-**	**-**	**-**	**($31,293)**
Total Expenditures							
Total Expenditures	(1,080,321)	-	(17,673)	-	-	-	(1,097,994)
Total Expenditures	**($1,080,321)**	**-**	**($17,673)**	**-**	**-**	**-**	**($1,097,994)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							(8)
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**(8)**
Total FTE							
Total FTE							(5.47)
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**(5.47)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(28,950)	-	-	-	-	-	(28,950)
Transfer In - Intrafund	-	-	(5,793)	-	-	-	(5,793)
Total Revenues	**($28,950)**	**-**	**($5,793)**	**-**	**-**	**-**	**($34,743)**
Services & Supplies							
Instate Travel	(1,479)	-	(32)	-	-	-	(1,511)
Employee Training	-	-	(5)	-	-	-	(5)
Office Expenses	(144,657)	-	(3,572)	-	-	-	(148,229)
Attorney General	223,198	-	434	-	-	-	223,632
Facilities Rental and Taxes	(106,012)	-	(2,618)	-	-	-	(108,630)
Total Services & Supplies	**($28,950)**	**-**	**($5,793)**	**-**	**-**	**-**	**($34,743)**
Total Expenditures							
Total Expenditures	(28,950)	-	(5,793)	-	-	-	(34,743)
Total Expenditures	**($28,950)**	**-**	**($5,793)**	**-**	**-**	**-**	**($34,743)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-005-00-00-00000**

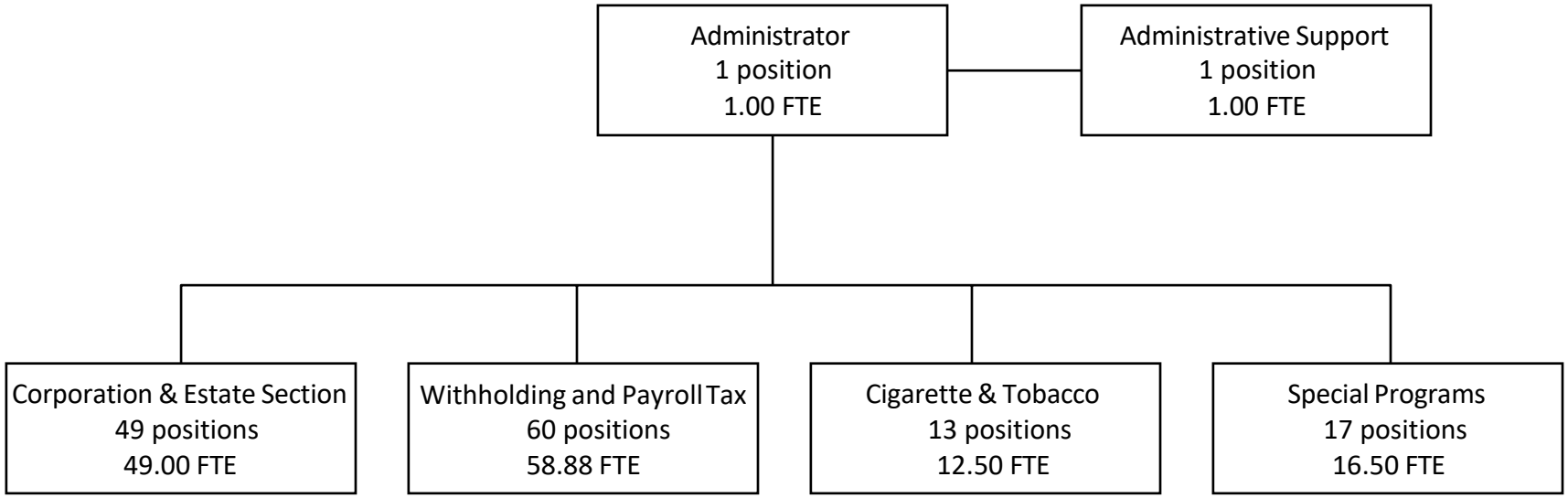
Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Transfer In - Intrafund	1,282,692	1,511,797	1,625,817	1,927,133	2,911,190	1,897,351
Tsfr From Administrative Svcs	141,970,200	-	-	-	-	-
Total Other Funds	**$143,252,892**	**$1,511,797**	**$1,625,817**	**$1,927,133**	**$2,911,190**	**$1,897,351**

Business Division

Organizational chart

2023–25 Legislatively Approved Budget

141 positions 138.88 FTE



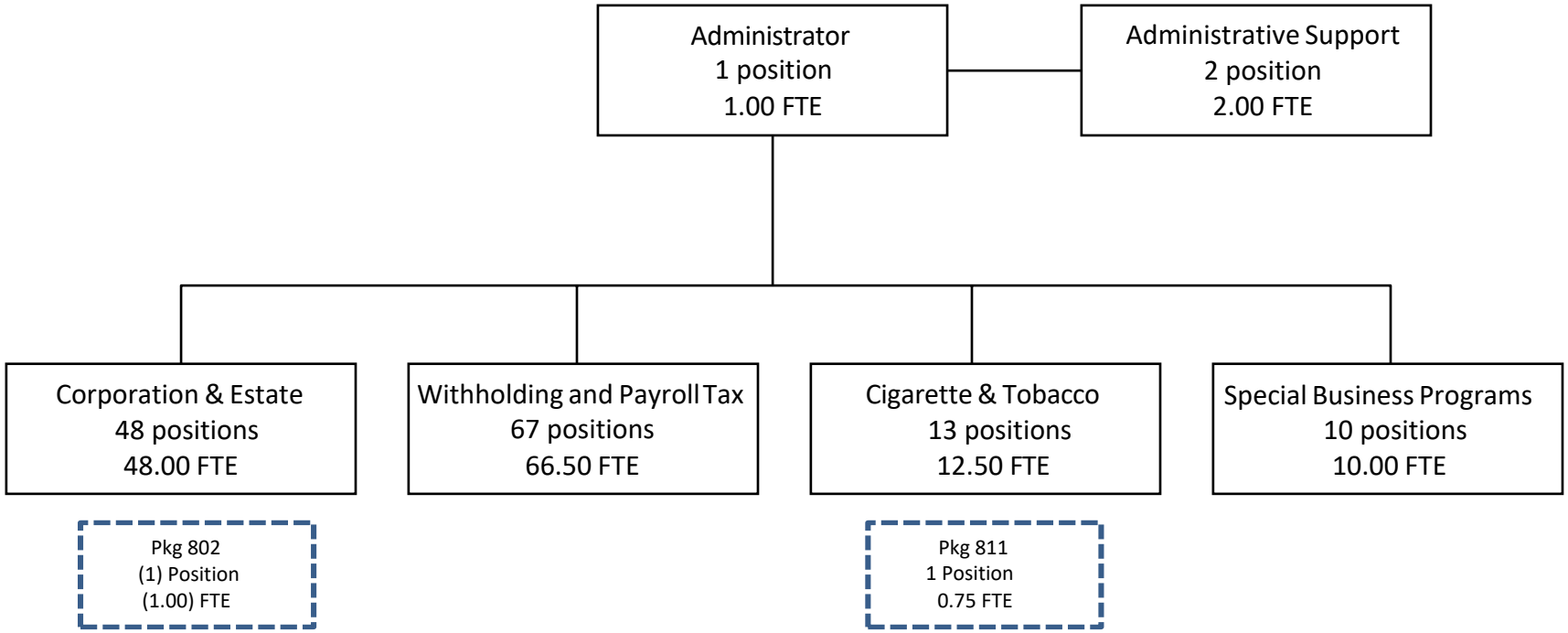
Regional Offices
Eugene
Medford
Portland

Business Division

Organizational chart

2025–27 Legislatively Adopted Budget

141 positions 139.75 FTE



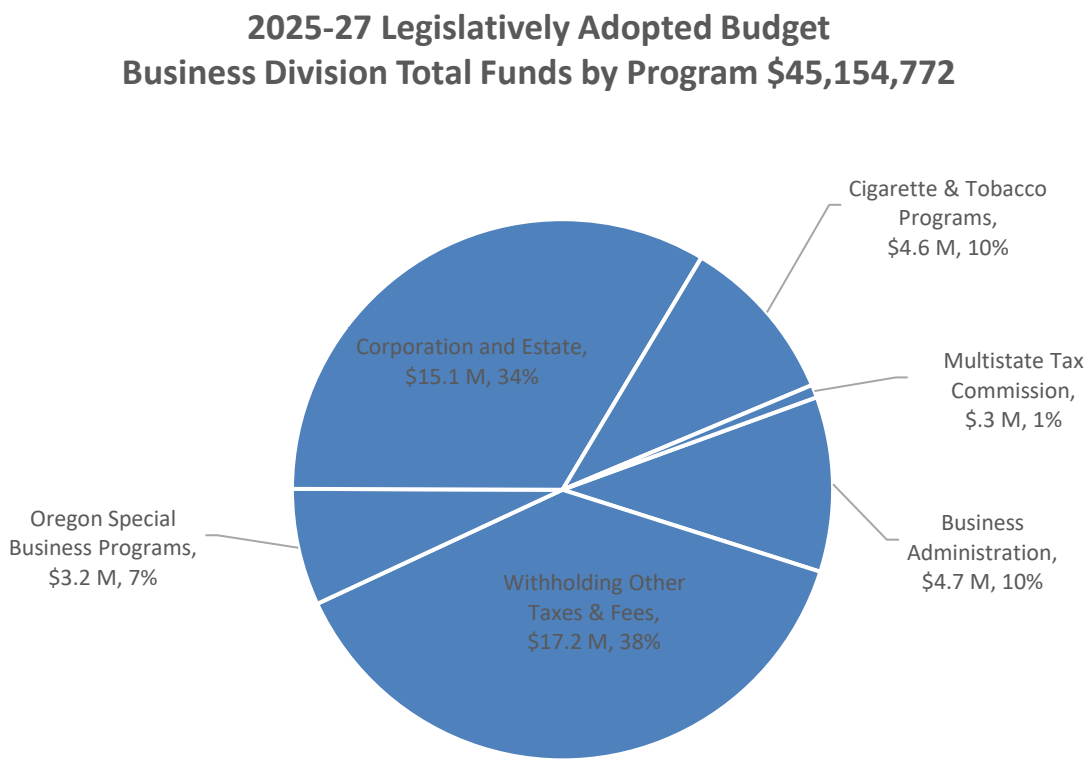
Regional Offices

Eugene

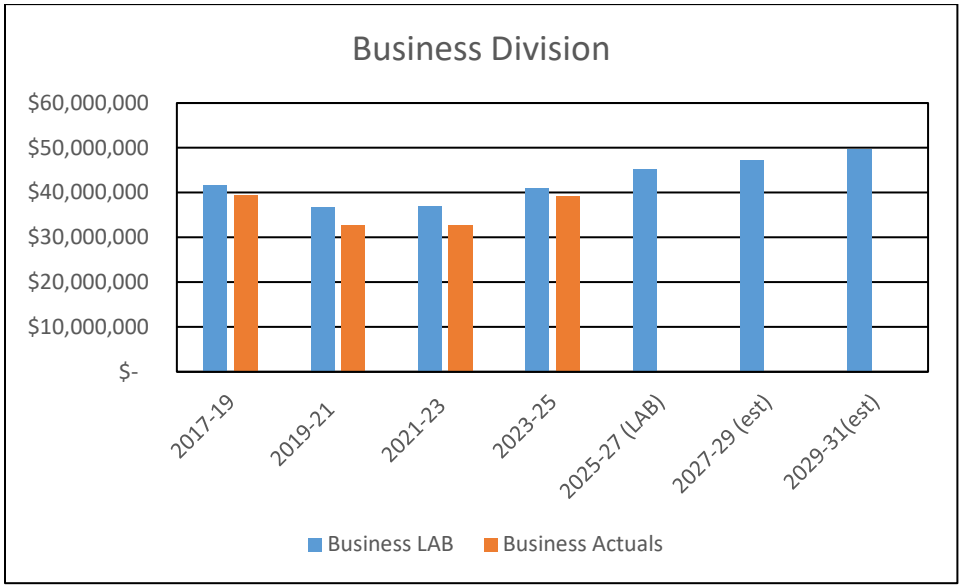
Medford

Portland

Business Division



Primary program contact: Katie Lolley, Business Division administrator



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31(est)
Business	LAB	$41,708,742	$36,715,487	$37,041,084	$40,874,626	$45,154,772	$47,315,629	$49,615,851
	Actuals	$39,404,242	$32,640,958	$32,678,856	$39,154,419			

Program Overview

The Business Division generates almost $30 billion in revenue each biennium, supporting many of the programs that the state of Oregon depends on. The division administers many programs and processes in a manner that most efficiently and effectively uses the resources allocated to align with the department's strategic plan and priorities.

The Business Division is responsible for the administration of taxes imposed on large and small businesses. Division staff work with taxpayers to ensure they can easily report and pay the correct amount of tax for each program. The Business Division is organized into six programs:

- Administration oversees the operations, strategic planning, policy making, and other activities throughout the division.

- The Withholding, Other Taxes, and Fees Section (WOTF) includes the Personal Income Tax Withholding, TriMet and Lane County District Transit Payroll Taxes, Statewide Transit Tax, Psilocybin Tax, and Kratom Processor Registration programs.
- The Tobacco Program manages Cigarette and Tobacco Products taxes, including inhalant delivery systems, and Tobacco Retail Licensing fees.
- The Oregon Special Business Programs Section (OSBP) manages the State and Local Transient Lodging Taxes, Emergency Communications Tax, Coordinated Crisis Service Tax, Petroleum Load Fee, Amusement Device Tax, Hazardous Substance Fee, Vehicle Privilege and Use Taxes, Bicycle Excise Tax, Heavy Equipment Rental Tax, Criminal Fines and Assessments, and Loaded Tank Railroad Car Fee programs.
- The Corporation and Estate Section administers the Corporate Income and Excise Tax, Estate Transfer Tax, and Fiduciary Income Tax, as well as the TriMet and Lane County Transit District Self-Employment Taxes.
- The Multistate Tax Commission (MTC) budget supports the work done by the MTC, which is an intergovernmental organization composed of 15 member states plus the District of Columbia. On behalf of the states, MTC promotes uniformity in state taxation of corporate income and performs audits of large corporations.
- The Corporate Division (in the budget narrative as its own division) manages the Corporate Activity Tax.
- The Marijuana Division (in the budget narrative as its own division) manages the State Marijuana Retail Tax.

The division also administers the Marijuana Retail Tax and Transient Lodging Tax for a growing number of localities in Oregon. In addition, the division recently implemented three new programs, Psilocybin Tax, Loaded Tank Railroad Car Fee, and Kratom Processor Registration.

The taxes, fees, and licensing programs administered by the division support the General Fund and dedicated Other Funds supporting specific state and local programs.

Program Funding Request

Business Division					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 24,571,914	$ 16,302,712	$ 40,874,626	141	138.88
2025-27 CSL	$ 27,192,306	$ 17,839,644	$ 45,031,950	141	140.00
2025-27 ARB	$ 28,063,812	$ 20,114,140	$ 48,177,952	159	155.33
2025-27 GB	$ 25,374,686	$ 18,759,777	$ 44,134,463	141	140.00
2025-27 LAB	$ 27,087,679	$ 18,067,093	$ 45,154,772	141	139.75
Difference (CSL-LAB)	$ (104,627)	$ 227,449	$ 122,822	0	(0.25)
% change	-0.4%	1.3%	0.3%	0.0%	-0.2%

Program Description

Over $30 billion in revenue reaches the General Fund, state funded programs, and local districts through the tax and fee programs administered by the Business Division each biennium.

The clients served by the division are primarily entities doing business in Oregon who have responsibility to pay taxes administered by the division. Clients also include tax professionals, local jurisdictions, and other state agencies. Partnerships are maintained with other state agencies, the IRS, the Federation of Tax Administrators, the Multistate Tax Commission, and the Western States Association of Tax Administrators in the administration of these taxes. These partnerships provide a diverse backdrop of other tax administration agencies that can share best practices, compliance leads, and ideas for new ways to serve taxpayer demands.

Depending on the size of the business and the tax program involved, taxpayers must pay and file monthly, quarterly, or annually, with some large employers paying more frequently. Program staff regularly interact with taxpayers or their representatives for account maintenance, answering tax-related questions, providing education, and conducting various compliance activities including audit, verification of independent contractor status, and filing enforcement. Each program has a different number of resources assigned to it. Smaller programs have few resources and can offer only basic functions such as return processing, taxpayer assistance, and education. Larger programs have the most resources and can perform a broader variety of functions including outreach and in-depth compliance activities.

Program Justification

Voluntary compliance is the backbone of tax administration. Enforced compliance supports and enhances taxpayer behavior in a voluntary reporting system. The division performs enforcement activities such as audits and filing enforcement. By continuing to learn from previous experiences in these areas, the division protects the revenue streams by ensuring taxpayers know about their responsibility and verifying that taxpayers are reporting correctly.

Creating a clear and easy experience for customers in the division means ensuring that taxpayers have the tools they need to voluntarily comply, as well as ensuring self-service tools are easily accessible. The division uses the experience of front-line staff to make changes to the service delivery based on taxpayer needs and ensure staff are consistently trained to provide the best service. In addition to these efforts, staff also attend outreach events for new businesses and partner with tax professionals and stakeholders while developing policies that impact them. All these activities ensure that taxpayers feel supported and have the information they need to comply with tax laws.

The division has successfully implemented multiple new programs over the past several years. With each implementation, the division learns from previous programs to maximize the resources and effectiveness of the new programs. The division is committed to developing new tools and processes to improve decision making using data and metrics. Many program areas use reports to determine workload needs and monitor resource levels for potential shifts. Finally, because the division's strength resides with its staff, the division focuses on providing them with

what they need to be effective and efficient in their daily work. This can come in the form of training, providing growth opportunities, and listening to feedback.

As necessary, the division also makes improvements to taxpayer assistance, and ensures staff and managers have what they need to provide top notch service to taxpayers, stakeholders, and partners. All together the division's activities support the agency's mission to collect the revenue that Oregon counts on.

Program Performance

The business division measures its program performance by dollars collected and the number of returns processed. Each of the unit narratives go into more detail. Many of the programs administered by the business division are included in two agency-wide key performance measures (KPMs).

KPM 8 Direct Enforcement Dollars Cost of Funds—will demonstrate efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by the agency.

KPM 10 Cost of Assessments--efficiency and effectiveness of our suspense, audit, and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization

Oregon Revised Statute (ORS) Chapters 118, 305, 314, 316, 317, 317A, and 318 require the department to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due. ORS Chapters 307, 320, 323, 403, 453, 465, 468B, 475, and 475A give the department authority to administer the tobacco, cigarette, and several other smaller tax programs. ORS Chapter 475C gives the department authority to administer the marijuana tax program.

Funding Streams

Business Division operations are funded by a combination of General Fund and Other Funds. General Fund revenue primarily comes from the income tax programs administered by the division. Sources of Other Funds revenue are local government payments for administration, collection, and audit services, and directly from the revenue streams of programs such as tobacco tax, marijuana tax, and other smaller tax and fee programs administered by the division.

Describe how the 2025-27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023-25.

There is no significant program changes proposed for the Business Division.

Business Division Administration

Program Overview

Business Division Administration is responsible for the performance of all tax, fee, and licensure programs within the division.

Program Funding Request

Business Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 2,836,071	$ 664,513	$ 3,500,584	2	2.00
2025-27 CSL	$ 3,570,117	$ 896,298	$ 4,466,415	3	3.00
2025-27 ARB	$ 3,570,117	$ 896,298	$ 4,466,415	3	3.00
2025-27 GB	$ 2,256,906	$ 822,583	$ 3,079,489	3	3.00
2025-27 LAB	$ 3,767,886	$ 954,402	$ 4,722,288	3	3.00
Difference (CSL-LAB)	$ 197,769	$ 58,104	$ 255,873	0	0.00
% change	5.5%	6.5%	5.7%	0.0%	0.0%

Program Description

Business Division Administration consists of two positions, the division administrator and division executive assistant. The administrator participates on the department's executive leadership team to contribute toward the leadership of the agency, establish broad division policy, and ensure alignment with the agency's strategies and goals. The programs administered by the division generate over $30 billion per biennium.

The division administrator leads the development of Business Division strategic plans, strategies, resources, and organization plans for the effective delivery of services by developing teams that work toward meeting the department's mission, vision, and goals. The administrator plans, coordinates, monitors, implements, and reports progress on multiple facets of operations, including voluntary compliance, enforcement, customer experience, and employee engagement. Core functions include tax administration, audit, filing enforcement, policy development, and budget management, which all require coordination in the division and with key business partners, both internal and external.

Each section in the division is led by a section manager who manages the programs and functions within their responsibility. They join the administrator on the division's leadership team representing the Corporation and Estate Tax; Withholding, Other Taxes, and Fees; and Oregon

Special Business Program sections. The first two sections are organized and budgeted within the Business Division. The last is partially within the Corporate Division budget, however the program is organizationally located in the Business Division. The Marijuana Retail Tax Program also has its own division for budget purposes. The division executive assistant supports the division administrator and leadership team by organizing meetings, maintaining documentation, updating organization charts, and providing support for division management and all tax programs.

Program Justification

The Business Division generates over $30 billion in revenue each biennium that supports many of the programs the state of Oregon depends on for education, public safety, and healthcare. Revenue is generated in a way that efficiently and effectively uses the resources assigned to the division.

Program Performance

Performance of individual programs is discussed thoroughly in the program sections of the budget document.

Enabling Legislation/Program Authorization

The Business Division administers multiple programs. Please reference the sections of this budget document that contain enabling legislation/program authorization details for the following programs:

- Withholding and Payroll Taxes
- Special Business Programs
- Corporation and Estate Taxes
- Cigarette and Tobacco Products Taxes
- Multistate Tax Commission
- Marijuana Retail Tax
- Corporate Activity Tax

Funding Streams

Business Division administration is primarily funded by the General Fund, but some of its funding comes from Other Funds associated with the following programs that are administered within the division:

- Local taxes
- Special Business Programs
- Cigarette and Tobacco Products Taxes
- Marijuana Retail Tax and Psilocybin Tax
- Corporate Activity Tax
- Tobacco fees and Kratom Processor Registration fees

Withholding, Other Taxes, and Fees Section

Program Overview

The Withholding, Other Taxes, and Fees Section (WOTF) administers the withholding program as part of a multi-agency effort to administer combined payroll tax programs. WOTF secures more than $10 billion in General Fund revenue to the state annually. This includes personal income tax withholding that employers remit to the Department of Revenue and is subsequently claimed on individual income tax returns. In addition to the withholding program, the section administers the Statewide Transit Tax and is under contract to administer the Lane County and TriMet Transit Districts Payroll Taxes.

These programs have far-reaching impacts as they affect the payroll reporting of more than 184,000 employers, mostly in Oregon. Employers must report payroll taxes quarterly (annually for agricultural and some domestic employers) and provide a reconciliation for the year with their fourth quarter return in addition to reporting their Forms W-2s and 1099s annually. Depending on the amount of income tax withholding, employers have varying requirements on when they're required to pay the tax to the state. Employers with a large number of employees in Oregon pay as often as the next business day. WOTF regularly interacts directly with employers to provide information and education to help them comply with the law and agency regulations.

WOTF staff provide a wide range of services to support taxpayers, tax professionals, cities, counties, tribal governments, and other state agencies as detailed below.

Program Funding Request

Withholding Other Taxes & Fees										
	General Fund		Other Funds		Total Funds		POS	FTE
2023-25 LAB	$	7,474,346	$	6,666,689	$	14,141,035	60	58.88
2025-27 CSL	$	8,587,469	$	8,730,382	$	17,317,851	67	66.50
2025-27 ARB	$	9,368,993	$	10,918,012	$	20,287,005	84	80.95
2025-27 GB	$	8,463,163	$	9,730,169	$	18,193,332	67	66.50
2025-27 LAB	$	8,546,587	$	8,688,808	$	17,235,395	67	66.50
Difference (CSL-LAB)	$	(40,882)	$	(41,574)	$	(82,456)	0	0.00
% change		-0.5%		-0.5%		-0.5%	0.0%	0.0%

Program Description

The primary responsibility of the section is to provide the means for employers to report and remit employee income tax withholding as well as payroll taxes that fund critical programs throughout the state. Oregon's revenue system relies heavily on the state's Personal Income Tax, which, according to the Office of Economic Analysis, will generate more than 85 percent of the state's General Fund tax revenue during the 2023–25 biennium. An overwhelming portion of that Personal Income Tax liability, approximately 91 percent, is withheld from the paychecks of employees when wages are paid. In short, WOTF is responsible for generating 80 percent of the General Fund revenue each biennium.

Employees provide their employers with instructions on how much to withhold from each paycheck. Employers then withhold the money from the employee's paycheck and hold it in trust for the state of Oregon, remit the amount to the Department of Revenue, and then reconcile the withholding on a quarterly Combined Employer Payroll Tax Return (Form OQ). The department requires employers to remit these payments to the state at the same frequency set by the federal government. This can range from daily deposits to quarterly deposits remitted with the return. This withholding ensures that in most cases when individual Oregonians file their annual Personal Income Tax Returns, their tax liability is pre-paid. Statewide and Lane County and Tri-Met Transit District Payroll Taxes are also reported and paid as part of the Combined Employer Payroll Reporting.

The implementation and program administration for the Psilocybin Tax and the Kratom Processor Registration fee are also managed in WOTF.

Psilocybin Tax:

The Psilocybin program is a 15 percent tax of the retail sales price of psilocybin products sold at Psilocybin Service Centers licensed by the Oregon Health Authority. Ancillary services are not subject to the tax. Service centers collect the tax from their clients prior to administration of the psilocybin products and hold the tax in trust. Returns and payments are due quarterly. Federal law limits banking options for this industry, and many of these businesses make tax deposits in the form of cash payments.

As of March 2024, the Oregon Health Authority had issued 22 licenses to Service Centers. The Office of Economic Analysis (OEA) projects that the program will generate approximately $600,000 in the 2023-25 biennium. There are substantial questions regarding ongoing revenues for this program, with estimates ranging from $60,000 up to $3 million for the 2023–25 biennium, and the department will continue to partner with OEA to assist in their forecasting. The receipts from this program are used for the department's administration of the program and any excess is transferred to the Oregon Psilocybin Account for deposit into the Psilocybin Control and Regulation Fund. If revenues from the tax do not meet forecasts, additional General Fund may be required to support administration.

Kratom Processor Registration:

The Oregon Legislature adopted the Oregon Kratom Consumer Protection Act in 2022 (House Bill 4010). Kratom processors are required to register with the Department of Revenue prior to engaging in the wholesale sale or distribution of kratom products to retailers in the state. Kratom products include food, food products, food ingredients, dietary ingredients, dietary supplements, or beverages for human consumption containing any part of the leaf of the plant Mitragyna speciosa. Kratom processors are required to test products to satisfy industry standards for adulteration. The testing requirements are listed in Oregon Administrative Rule (OAR) 150-475-6020.

The kratom processor registration requirement began July 1, 2023, and the department began accepting applications in June 2023. There were 54 registered kratom processors as of March 2024. The annual registration fee is $460, which means the program has generated $24,840 for FY 2023-24's registrations and would generate approximately $48,500 per biennium. The funds from this program are used for the department's administration of the program.

The work involved in administering these programs is varied, reaching all stages of an employer's business from starting a new business to closing the business. Staff in the WOTF Section play a critical role in ensuring that employers know their responsibilities and that the revenue that Oregonians count on is remitted to the state.

The WOTF Section is organized into units that support core functions of administration, including taxpayer service, enforcement, and policy development.

The units that make up the Withholding, Other Taxes, and Fees Section are:

Program Coordination Unit*:* This unit's role is to make sure the section has legal, technical, educational, and operational support while ensuring the WOTF staff have the tools they need to earn the trust of taxpayers. This unit builds partnerships with other divisions in the agency, other state agencies, and local governments; coordinates with the Department of Justice (DOJ); and is responsible for creating forms and publications, performing data analysis, updating administrative rules, monitoring and providing feedback on legislation, and facilitating tax compliance. The unit also ensures taxpayer assistance is easily accessible and customer focused, establishes service standards, aligns processes, and educates staff to create a clear and easy experience for customers.

Business Compliance and Investigation Unit (BCIU): Compliance specialists in this unit investigate employers that are not accurately reporting their payroll to reduce noncompliance with payroll tax laws. This unit also participates in the Interagency Compliance Network formed under Oregon Revised Statute (ORS) 670.700, building a multi-agency partnership with the Oregon Employment Department, DOJ, and the Department of Consumer and Business Services, among other members. BCIU staff participate in joint audits with multiple state agencies to establish consistency in agency determinations of worker classification to earn the trust of taxpayers.

Account Resolution Unit (ARU): The unit provides direct education and assistance to ensure that new employers and current employers are treated with dignity and inclusion and provided the support they need to comply with Oregon's complex combined payroll reporting. The unit processes returns, waiver requests, payments, and refunds, and responds to taxpayer questions. When taxpayers correspond with the section, it is generally with staff from this unit, which handles more than 155,000 phone calls, emails, and web messages annually. Staff work to resolve issues with taxpayers before the issue reaches litigation. This unit reviews the annual reconciliation returns and compares those returns to quarterly reports to identify deficiencies in income tax withholding. The unit also earns the trust of taxpayers by assisting employers in their efforts to accurately report and pay their payroll taxes, whether it's an employer's first-time filing, or a question that comes from a large payroll processor.

Registrations and Support Unit (RCAS): Staff in this unit register employers for combined payroll reporting, resolve registration issues, and act as the first opportunity to create a clear and easy experience for customers. RCAS staff partner with and support all WOTF units by ordering supplies and handling mail for the section to ensure accurate responses to taxpayers. This unit also ensures taxpayers are aware of the multiple tax programs the business may be subject to at the time of registration. Finally, this unit processes business ownership changes and closures to allow the section to efficiently conduct filing enforcement and assessments.

WOTF works with other state and federal agencies to simplify payroll tax filing for Oregon employers. WOTF partners with two other agencies for the combined payroll tax and contribution reporting of seven different programs. The department administers Income Tax Withholding, Statewide Transit, and Lane County and TriMet Transit District programs. The Oregon Employment Department administers the Unemployment Insurance and Paid Leave Oregon programs and the Department of Consumer and Business Services administers the Worker's Benefit Fund. The Paid Leave Oregon program had the first returns due in the first quarter of 2023. Payments for all programs on the combined report are remitted to the department.

In addition to processing payments for these tax programs, WOTF also administers the Withholding Reconciliation and iWire programs. ORS 316.202 and 320.550 require Oregon employers to report the amount of wages and tax withheld for the withholding program and Statewide Transit Tax respectively. The department has combined the reporting for both Withholding and Statewide Transit Tax Reconciliation and requires electronic filing of these reports. ORS 314.360 and 316.202 authorize the filing of such information returns as necessary to substantiate this withholding. Additionally, the department has adopted OAR 150-316-0359 and 150-314-0140 to require employers report forms W-2—including statewide transit tax withheld, 1099-G, 1099-K, 1099-NEC, 1099-MISC, 1099-R, and W-2G—on iWire. These information reports provide the department with substantial data to perform enforcement efforts to protect the integrity of the Personal Income Tax program.

The section has also partnered with seven other state agencies and boards to comprise the Interagency Compliance Network (ICN). These seven agencies and boards work together to achieve better compliance with independent contractor laws. ICN members include the following:

Department of Revenue (DOR)
Oregon Employment Department (OED)
Construction Contractors Board (CCB)
Landscape Contractors Board (LCB)
Bureau of Labor and Industries (BOLI)
Department of Consumer and Business Services (DCBS)
Department of Justice (DOJ)

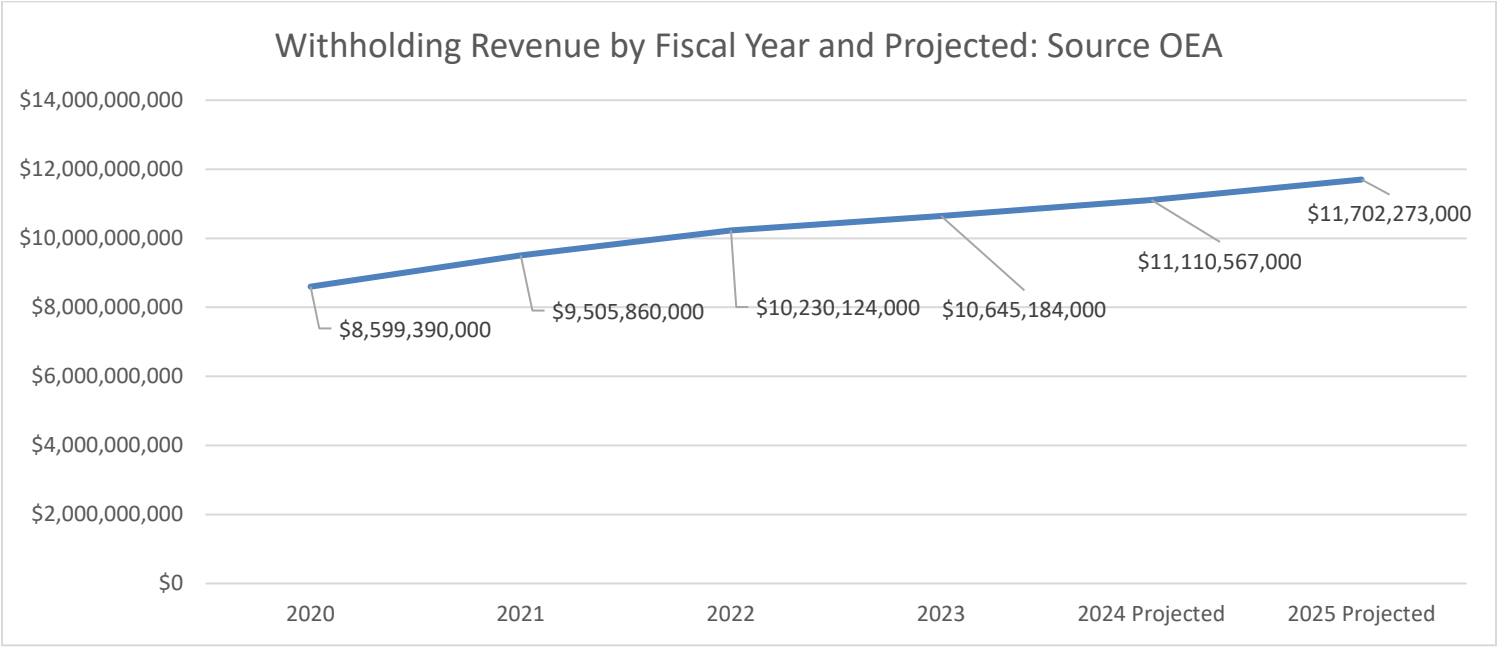
The ICN provides an information website, conducts outreach activities and joint audit and enforcement efforts to establish a level playing field for all businesses, whether they hire employees or independent contractors. The ICN also partners with the Legislature when statutory changes are needed.

Program Justification

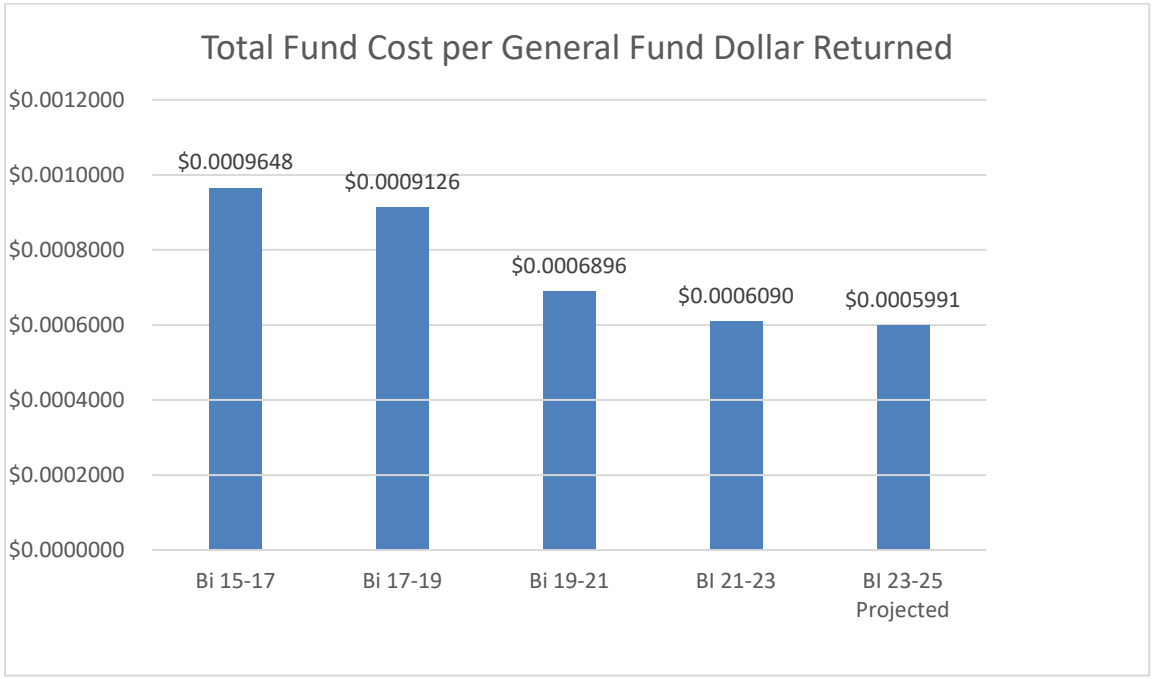
WOTF structures its work to support the department's strategic plan and priorities. This allows the section to serve the public while at the same time helps fulfill the department's vision of creating a clear and easy experience for customers. WOTF staff focus on delivering excellent customer service and acting with professionalism and integrity with all taxpayers, creating an environment of dignity and inclusion for all. WOTF provides the tools for businesses to follow tax reporting and payment regulations, rising to the occasion as needed. The section encourages electronic filing and payment, so the data received requires less human intervention with reduced keying errors. The section prioritizes working suspended returns and payments and issuing refunds to taxpayers to make sure taxpayer accounts are up-to-date. A healthy revenue system is essential to supporting a strong Oregon economy that will continue generating the revenue Oregon counts on. The section partners with several other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and the tax professional community to accomplish this mission.

Program Performance

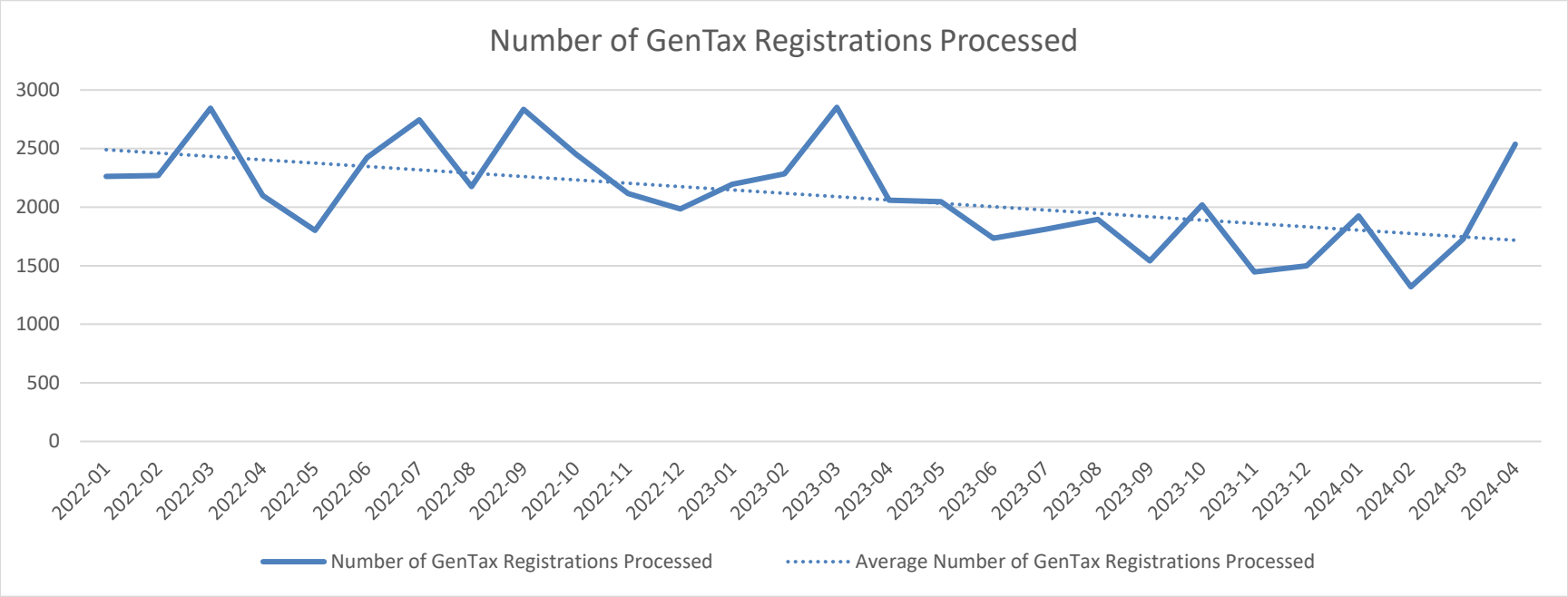
The work of WOTF impacts nearly every wage-earning Oregonian. This work can be seen directly by taxpayers through income tax withholding from an employee's paycheck, or indirectly through the projects funded by the revenue from the Statewide Transit Tax or local transit district taxes administered by the section. As these programs grow, the section continues to increase automation of its core processes to keep pace with increased revenue generated by the tax programs, as well as bring new businesses in compliance with their filing and payment requirements.



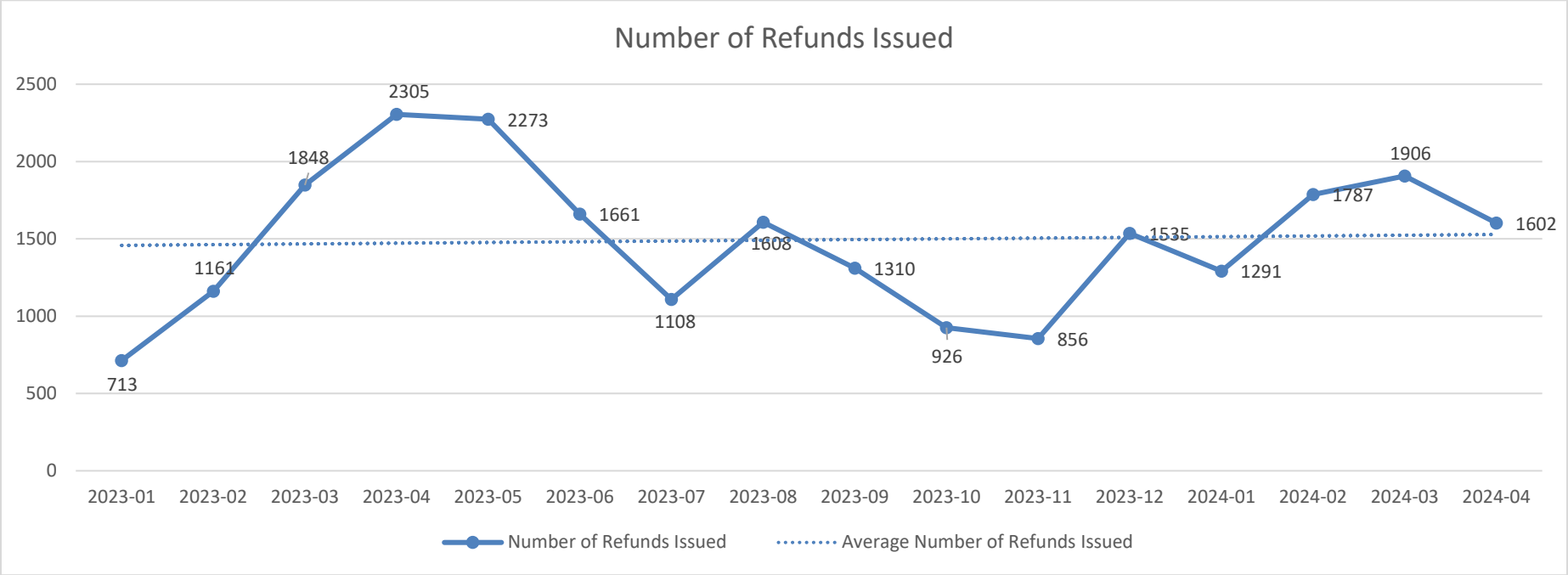
The above chart reflects revenues generated by the withholding tax program since 2020 and projected through calendar year 2025 as reported by the Office of Economic Analysis (OEA). Tracking these projections allows the section to remain accountable to Oregon taxpayers and provide information to guide policymakers. Revenue for withholding taxes has increased annually and is projected to continue to increase. In FY 2023, revenues exceeded $10 billion for the first time and this revenue stream is projected to exceed $11 billion for the state in a calendar year for the first time in 2024. In the March 2024 economic forecast, OEA noted that the United States Census released a population estimate that showed a decrease in total state population and that the pandemic population demographic trends are likely permanent. However, OEA also noted that overall employment rates have fully recovered, and that Oregon productivity exceeds that of the United States as a whole, and forecasts that productivity gap to widen. If this productivity increase leads to higher wages and more jobs, then overall withholding should continue to meet or exceed these forecasts. If employment levels decrease, then higher wages will need to make up the difference.



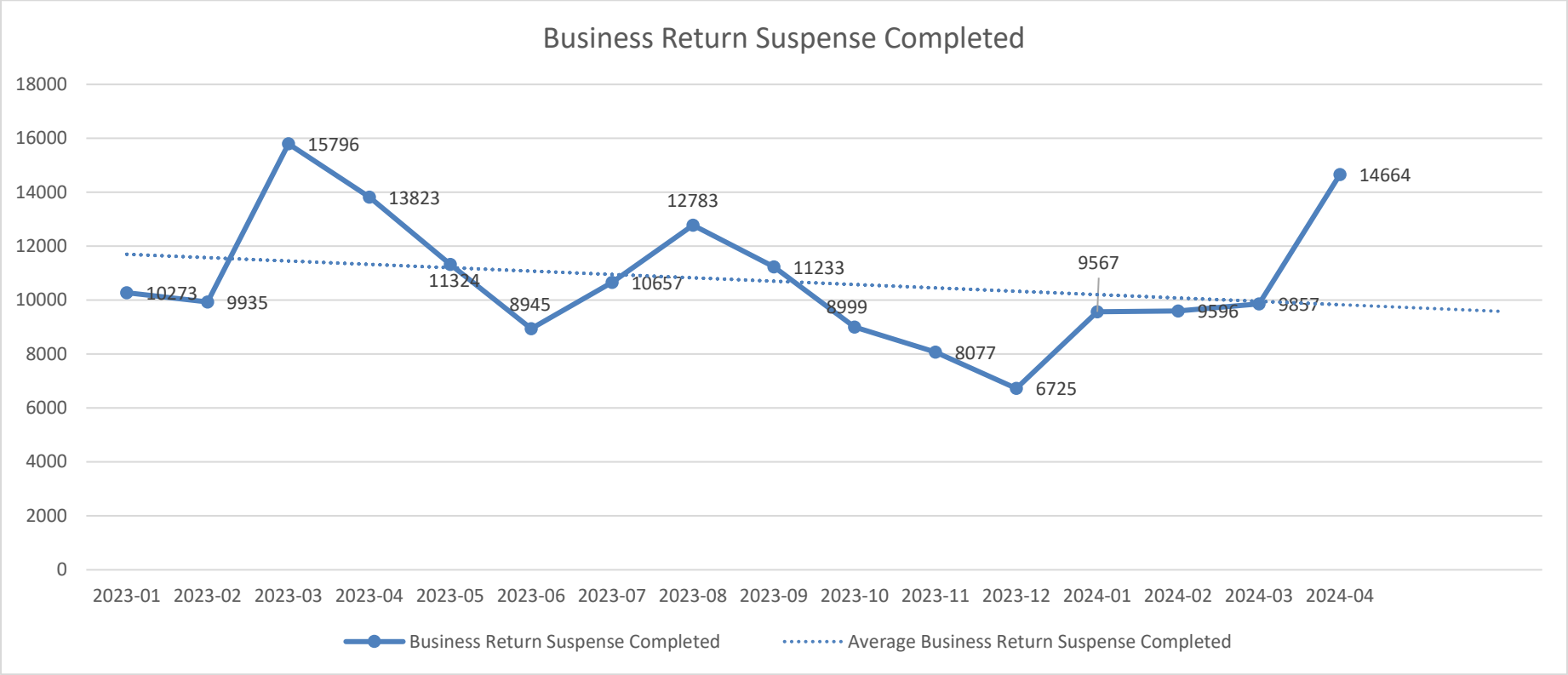
This chart demonstrates the section's commitment to the value of fiscal responsibility and working to earn the trust of taxpayers by tracking the cost to the agency per general fund dollar generated by the withholding tax program. WOTF spending per dollar collected is expected to be about 6/100s of a cent for 2023–25 based on the OEA projected revenue for the rest of the 2023–25 biennium, and the cost of additional positions approved by the Legislature during the 2024 session to support the section's increased workload. The section's continued focus on efficient delivery of services to Oregon taxpayers ensures that the maximum amount of tax revenue is received by the intended recipients of that revenue whether it be the General Fund, local jurisdictions, tribal governments, or other state agencies.



This above chart shows the number of combined payroll tax registrations processed by the section. This measure helps support ensuring dignity and inclusion for all new business taxpayers as the department supports employers whether they have one employee or thousands. The section tracks the time it takes to process a registration and seek improvements to expedite this process. The section continues to rise to the occasion to support Oregon taxpayers and has created an increasing number of accounts throughout the pandemic. New accounts may require associated outdated accounts to be closed and often require additional education and outreach when the business is registering for the first time. During the first half of the 2023–25 biennium, the department has seen a trend in a reduction of the number of new businesses registering for payroll accounts. Even with that decrease, most new businesses begin in the first quarter of the year.



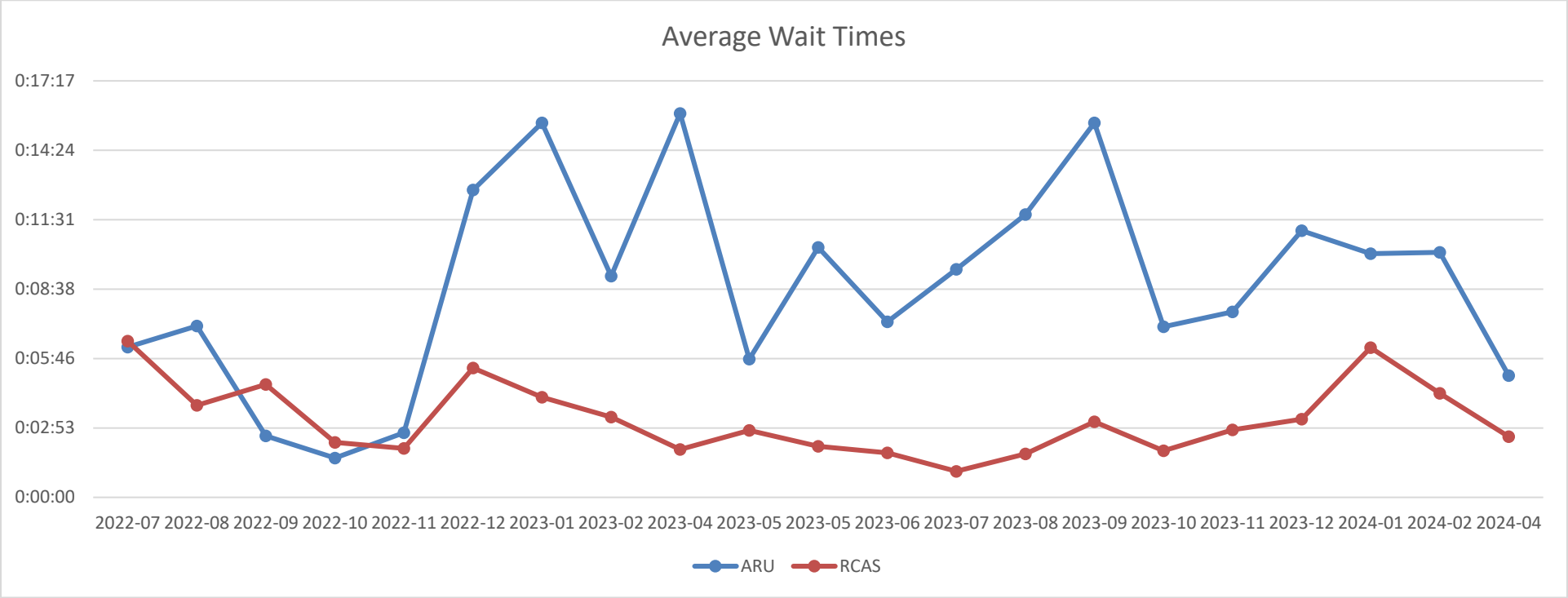
The section issued more than 17,300 refunds in the 2023 calendar year. Issuing a refund is the result of an existing payment from a business with a corresponding tax liability less than the amount of the payment. The section continues to prioritize reviewing these refund claims to return money when a business has paid more than their actual liability. Even if a business has a credit on one period, they may have a debt on another period or for another program, and WOTF staff ensure that these refund amounts are used to offset these other debts where legally allowed. For income tax withholding refunds, staff reach out directly to the business to see if the business would like the amounts carried forward to a future filing period or refunded directly to the taxpayer. The refunds on the above chart average approximately $1,413.83 for a total of $30.5 million.



This chart measures the number of suspended returns resolved monthly. Tracking this information gives the section the ability to identify opportunities for continuous improvement by identifying reasons returns are suspending and develop new business practices to reduce or increase return suspense. Returns suspend for many reasons, including incorrect or mismatching information. This requires an investigation into the cause of the suspended return and may require substantial two-way communication with taxpayers. Reducing unnecessary suspense by educating taxpayers and making it easier for them to file and pay correctly helps staff focus on other issues.

The section also identifies new reasons to suspend returns to support compliance for programs administered by the section to ensure that returns do not cause significant negative consequences to taxpayers. While new suspense rules are added to support compliance efforts, a reduction in the overall suspense work is a sign of a healthier filing environment.

Generally, the section receives the most contacts from taxpayers on a predictable schedule due to the quarterly nature of most of these tax programs. The largest increases in monthly calls generally occur during quarterly return due dates or when the department sends reminders to taxpayers to file their quarterly returns. Historically, the largest increases occur in January when both fourth quarter returns and the annual withholding reconciliation report and iWire information returns are due to the department. Despite the cyclical nature of customer calls, the section tracks several metrics around call volume and frequency. These measures all focus on appropriately allocating staff time to ensure customer service is provided as quickly, efficiently, and correctly as possible. If one unit appears overwhelmed, these measures are used to anticipate where to direct resources from other units to address the issue. Even when the section shifts resources to reduce wait times, the amount of calls the section receives from employers often continues to exceed capacity and prevents achieving target wait times. Tracking these metrics allows the section to reallocate resources to improve service to taxpayers. During 2023, the department saw a significant increase in calls that lasted throughout the year. This is predominately because of the addition of Paid Leave Oregon. While the program is administered by the Oregon Employment Department, businesses continue to call the Department of Revenue to answer questions about making payments and filing returns.



Average wait time is the average amount of time a caller spends on hold. This number generally spikes during months when returns are due or when call length or volume is abnormally high. Staffing disruptions also increase average wait times for taxpayers. In 2023, the department saw a substantial increase in wait times as the unit began to see a rise in the number of calls related to questions about Paid Leave Oregon payments and returns.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization

Article I, Section 32, of the Oregon Constitution establishes that no tax or duty shall be imposed without the consent of the people (via the vote) or their representatives in the Legislative Assembly. As such, the Legislature enacted a general policy under ORS 316.007, which states that "It is the intent of the Legislative Assembly, by the adoption of this chapter…to…make the Oregon personal income tax law identical in effect to the provisions of the Internal Revenue Code relating to the measurement of taxable income of individuals, estates and trusts, modified as necessary by the state's jurisdiction to tax and the revenue needs of the state…" To mirror federal income tax withholding, the Oregon Legislature enacted laws in ORS Chapter 316, which requires employers to withhold state income taxes from employee wages at the time of the payment of such wages (specifically ORS 316.167). ORS Chapters 305, 314, 316, and 320 require the department to provide forms and instructions for filing returns and pay.

Funding Streams

WOTF is funded by a combination of General Fund revenue and Other Funds. General Fund revenue primarily comes from the income tax programs. Sources of Other Funds revenue are the transit district payments for administration, collection, and audit services provided by the department, and directly from the revenue streams of programs such as tobacco, Lane County and TriMet Transit District Taxes, Statewide Transit Tax, and other smaller tax programs.

Oregon Special Business Programs

Program Overview

The Oregon Special Business Programs (OSBP) Section administers 13 tax and fee programs. OSBP conducts activities supporting voluntary compliance, including producing forms and instructions, electronic processing and verifying returns, payment processing, education, and customer assistance. Enforcement activities are focused on filing enforcement, audits for certain programs, and education and outreach. The revenue from the OSBP programs funds emergency response activities, environmental protection, road maintenance, and other critical government services that Oregon counts on.

Revenue receipts were more than $479 million during the 2021–23 biennium. Many of these taxes reflect discretionary consumer spending which may be impacted by macro-economic conditions outside the control of the department, which impacts estimates of future revenues.

Key external partners:

- Funding recipients
- Oregon Department of Justice
- Trade associations (for example – Oregon Auto Dealers Association)
- Local governments
- Other state agencies
- Oregon Circuit Courts

Program Funding Request

Oregon Special Business Programs					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 701,171	$ 3,709,567	$ 4,410,738	17	16.50
2025-27 CSL	$ 180,103	$ 2,917,535	$ 3,097,638	10	10.00
2025-27 ARB	$ 180,103	$ 2,917,535	$ 3,097,638	10	10.00
2025-27 GB	$ -	$ 2,917,535	$ 2,917,535	10	10.00
2025-27 LAB	$ 180,103	$ 2,971,431	$ 3,151,534	10	10.00
Difference (CSL-LAB)	$ -	$ 53,896	$ 53,896	0	0.00
% change	0.0%	1.8%	1.7%	0.0%	0.0%

If current service level is approved, the unit will continue to successfully administer the 13 individual tax and fee programs.

Program Description

The 13 programs within OSBP are:

State Transient Lodging Tax (ORS Chapter 320):

- Tax rate: As of July 1, 2020, 1.5 percent of lodging accommodation charges (administrative expenses capped at 2 percent of revenue).
- Revenue recipients: Travel Oregon for administrative expenses and distribution to local tourism organizations.
- Local Transient Lodging Tax Administration: ORS 305.620 and 320.365 authorize the department to enter into agreements with local governments to collect local lodging taxes imposed by those local jurisdictions. The department currently administers local lodging taxes on behalf of 25 cities and counties throughout the state, and the division is currently working with up to three additional localities to begin administration for third quarter 2024.

Emergency Communications Tax (E-911) (ORS Chapter 403):

- Tax rate: As of January 1, 2021, $1.25 per month for telecommunications service, $1.25 per sales transaction for pre-paid telecommunications services (administrative expenses capped at 0.6 percent of revenue).
- Revenue recipient: Office of Emergency Management for E-911 call centers.

Coordinated Crises Services Tax (988) (ORS Chapter 403)

- Tax rate: $0.40 per month for telecommunications service, $0.40 per sales transaction for pre-paid telecommunications services (administrative expenses capped at 0.6 percent of revenue).
- Revenue recipient: 988 Trust Fund for the 988 crisis call center, crisis hotline, and mobile crisis intervention team.

Petroleum Load Fee (ORS Chapter 465):

- Tax rate: As of July 1, 2020, the fee is $10 per load (rate determined in rule by the Oregon State Fire Marshal – OAR 837-090-1145).
- Revenue recipient: Oregon State Fire Marshal.

Amusement Device Tax (ORS Chapter 320):

- Tax rate: $135 per lottery-issued video terminal, per year (base rate, additional fees of $50 or $75 per device dependent upon per-device revenues).
- Revenue recipients: General Fund, Oregon Youth Conservation Corp., and county governments.

Hazardous Substance Possession Fee (ORS Chapter 453):

- Tax rate: Fee set by the Oregon State Fire Marshal annually.
- Revenue recipients: Fees go towards funding the Community Right to Know and Protection Act (Oregon State Fire Marshal), the Toxics Use Reduction and Hazardous Waste Reduction Act (Department of Environmental Quality), and the Orphan Site Account (Department of Environmental Quality. Remaining monies, if any, are appropriated to the Oregon State Fire Marshal.

Vehicle Privilege Tax (ORS Chapter 320):

- Tax rate: 0.5 percent tax for privilege of selling taxable motor vehicles in Oregon.
- Revenue recipients: First $12 million funds to the Zero-Emission Incentive Fund administered by the Department of Environmental Quality, with remainder to the Connect Oregon Fund, administered by the Oregon Department of Transportation.

Vehicle Use Tax (ORS Chapter 320):

- Tax rate: 0.5 percent tax on purchase of taxable motor vehicles outside of Oregon.
- Revenue recipient: State Highway Fund, administered by the Oregon Department of Transportation.

Bicycle Excise Tax (ORS Chapter 320):

- Tax rate: $15 per bicycle with retail sales price of $200 or more.
- Revenue recipient: Multimodal Active Transportation Fund, for providing grants for pedestrian and bicycle transportation projects, administered by the Oregon Department of Transportation.

Heavy Equipment Rental Tax (ORS Chapter 307):

- Tax rate: 2 percent of rental amount collected by qualified heavy equipment provider (administrative expenses capped at 5 percent of revenue).
- Revenue recipients: Local taxing districts (counties).

Loaded Tank Railroad Car Fee (ORS Chapter 468B):

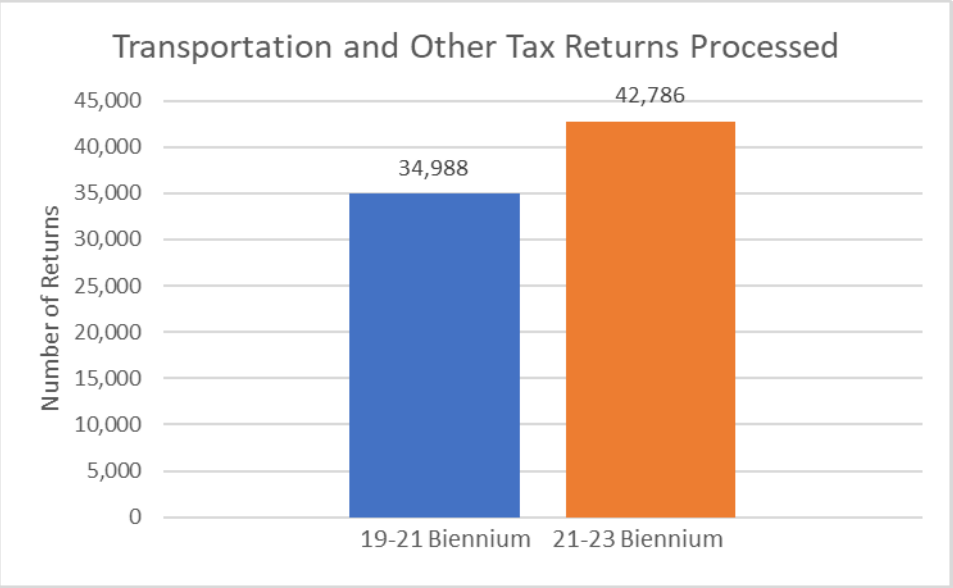
- Tax rate: $19 per tank railroad car loaded with oil.
- Revenue recipient: Department of Environmental Quality and Oregon State Fire Marshal, through the High Hazard Train Route Oil Spill Preparedness Fund and the Oil and Hazardous Material Transportation by Rail Action Fund.

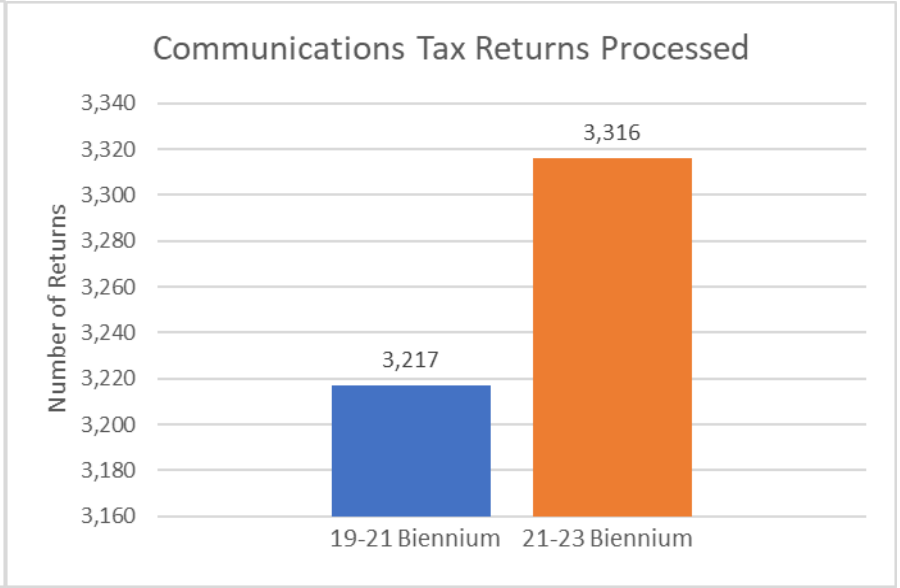
Criminal Fines and Assessments Fees (ORS Chapter 137, 153)

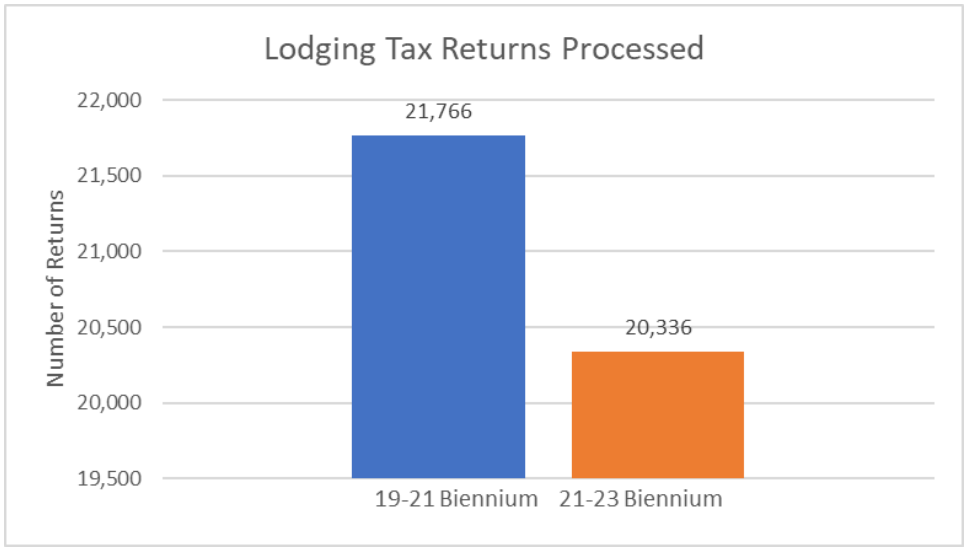
- Fee rate: Varies based on the court fees that are due (administrative expenses capped at 2 percent of revenue).
- Revenue recipients: Department of Public Safety Standards and Testing, DOJ, Oregon Department of Human Services, Oregon Health Authority, Oregon Judicial Department, Oregon State Police, Department of Corrections, General Fund. The breakdown is established every biennium through legislation. The priority of disbursement to the various agencies and funds is established in ORS 137.300.

Administration of these tax and fee programs consists of three primary categories of activity: new program implementation, voluntary compliance, and enforced compliance consistent with budgeted position authority. During the 2023–25 biennium, two new programs were implemented, the Coordinated Crisis Services Tax (988) and the Loaded Tank Railroad Car Fee.

The OSBP team is responsible for administration of an increasing number of tax programs. This increase in the number of programs has greatly increased the number of returns processed by the unit. The following tables include the total number of returns, whether original or amended, that have been filed by taxpayers for programs administered by the team. These programs have been grouped into three categories: Transportation and Other Taxes includes the Bicycle Excise Tax, the Vehicle Use Tax, the Vehicle Privilege Tax, the Heavy Equipment Rental Tax, and will also include the Loaded Tank Railroad Car Fee once there is data to report. Communications Tax consists of the E-911 tax for now and will include the 988 tax once there is data to report. Finally, Lodging Tax includes both the State and Local Transient Lodging Tax data. The other tax and fee programs not listed as a part of the graphs below do not have returns filed with the Department of Revenue at this time.


Transportation and Other Tax Returns Processed
Number of Returns
45,000
40,000
35,000
30,000
25,000
20,000
15,000
10,000
5,000
0
34,988
42,786
19-21 Biennium
21-23 Biennium


Communications Tax Returns Processed
Number of Returns
3,340
3,320
3,300
3,280
3,260
3,240
3,220
3,200
3,180
3,160
3,217
3,316
19-21 Biennium
21-23 Biennium

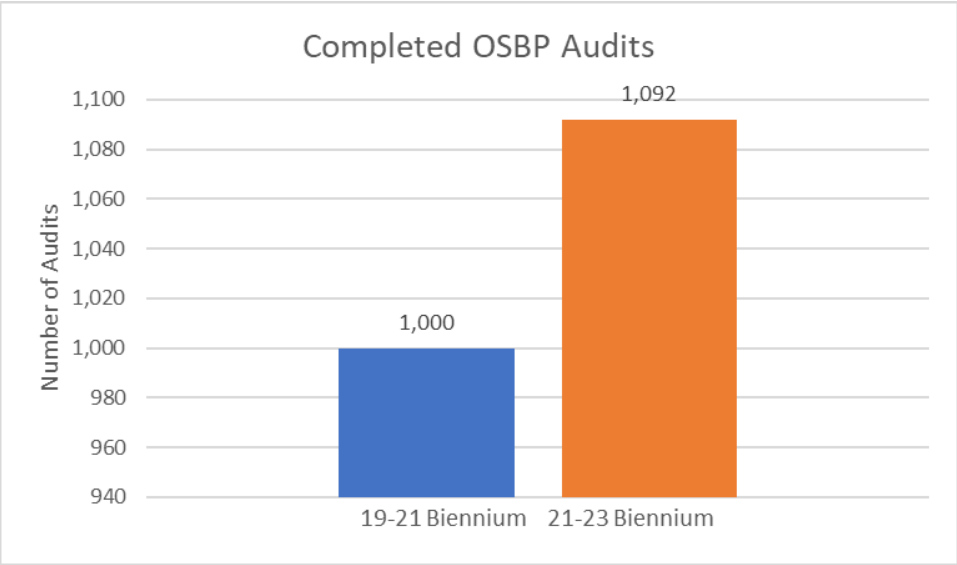

Lodging Tax Returns Processed
Number of Returns
22,000
21,500
21,000
20,500
20,000
19,500
21,766
20,336
19-21 Biennium
21-23 Biennium

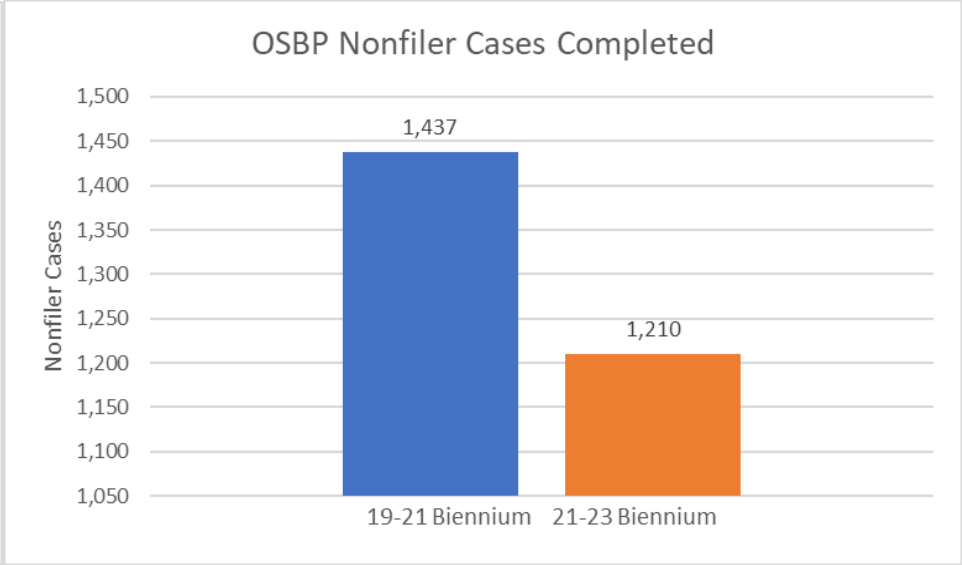
Program Justification

Administration of OSBP aligns with the department's strategic plan and priorities. OSBP directly benefits Oregonians with tax and fee revenues funding the programs and government services summarized above. Continued funding at the current service level will enable OSBP to continue its wide-ranging tax program administration activities. These activities will in turn fund the revenue recipients and support the activities described above. The activities funded by OSBP are critical to the health, safety, and well-being of all Oregonians.

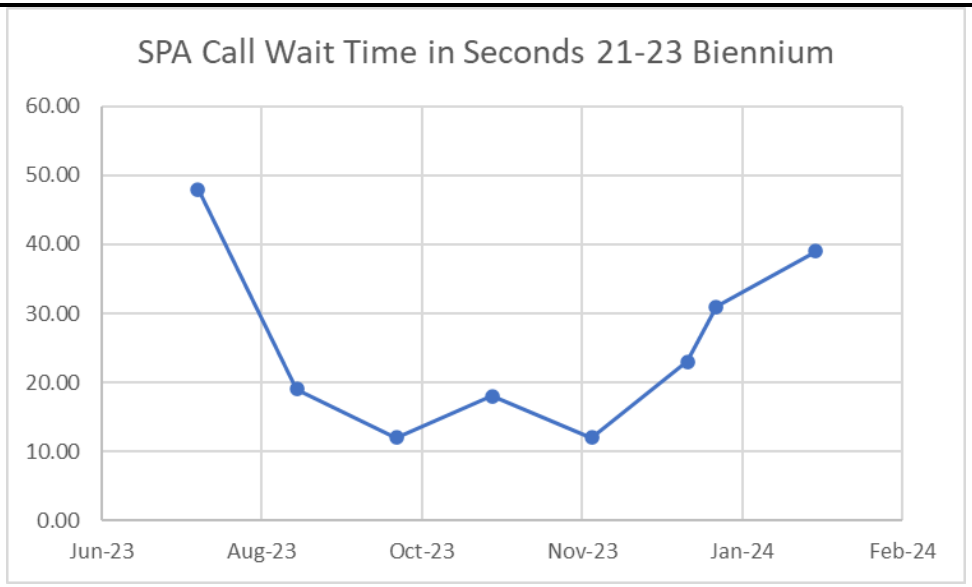
Program Performance

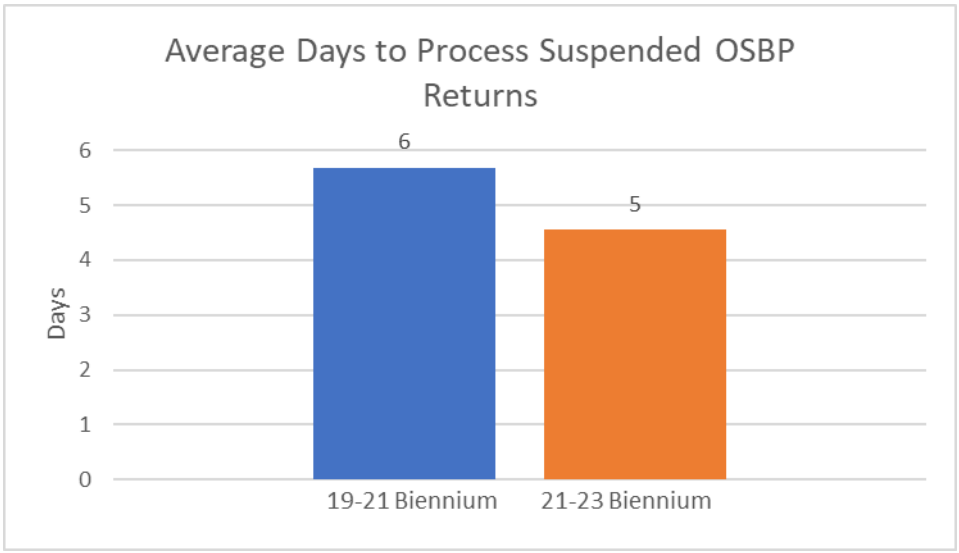
The effective performance of OSBP is reflected in the distribution of more than $468 million in revenue for the 2021–23 biennium. This outcome is driven by program activities, including support for the tax and fee payers who file more than 65,000 returns per biennium. These special business programs were put on an automated call distributor (ACD) phone system in July 2023. OSBP has started collecting statistics on this ACD to track customer experience performance. OSBP is also tracking return processing information as well as compliance activities as shown below.





It has been a struggle to fill and retain staff in these auditor positions. OSBP is partnering with the Human Resources Section on ways to improve recruitment processes and hope to be fully staffed by the end of 2024. OSBP is also working on ways to make its processes more efficient and effective, as well as improving engagement activities to help with retention.


SPA Call Wait Time in Seconds 21-23 Biennium
60.00
50.00
40.00
30.00
20.00
10.00
0.00
Jun-23
Aug-23
Oct-23
Nov-23
Jan-24
Feb-24


Average Days to Process Suspended OSBP Returns
Days
6
5
4
3
2
1
0
6
5
19-21 Biennium
21-23 Biennium

These new data points will continue to be shared into the future so OSBP can monitor the progress of its process improvement efforts. Many factors may affect these numbers such as the implementation of new programs, phasing out of older programs, and staff turnover. These measures will still be a good indication of how the OSBP team is performing overall.

Enabling Legislation/Program Authorization

The authorities for the OSBP programs are as follows.

- State Transient Lodging Tax: ORS 320.300–320.350
- Local Transient Lodging Tax Administration: ORS 320.345-320.365, 305.620
- Emergency Communications Tax (E-911): ORS 403.200–403.250
- Petroleum Load Fee: ORS 465.101–465.131
- Amusement Device Tax: ORS 320.005–320.150
- Hazardous Substance Possession Fee: ORS 453.396–453.414
- Vehicle Privilege Tax: ORS 320.400–320.490
- Vehicle Use Tax: ORS 320.400–320.490
- Bicycle Excise Tax: ORS 320.400–320.490
- Heavy Equipment Rental Tax: ORS 307.870-307.890
- Loaded Tank Railroad Car Fee: ORS 468B.427-468B.437
- Coordinated Crises Services Tax (988): ORS 403.200
- Criminal Fines and Assessments: ORS 153.633-153.655

Funding Streams

OSBP is funded exclusively by Other Funds with administrative expenses coming directly from the revenue streams of the programs administered. The Amusement Device Tax is the only General Fund program administered by OSBP; however, the Oregon Lottery performs most of the administration through an interagency agreement. The department's cost for administering this program is minimal and there is no General Fund allocation.

Corporation and Estate Section

Program Overview

The Corporation and Estate Section administers the Corporate Income and Excise Tax, Estate Transfer Tax (previously the Estate Inheritance Tax), Fiduciary Income Tax, and TriMet and Lane County Transit Districts Self-Employment Taxes. In the 2021- 23 biennium, administration of these taxes provided more than $3.1 billion in general funds and $40 million in funding for the local transit districts. Voluntary compliance activities including return processing, taxpayer education and assistance, policy development, forms, and payment processing support these outcomes. All these activities ensure that the section collects the revenue that Oregon counts on, striving to create a clear and easy experience for customers in the process. The section also conducts enforcement efforts that include discovery of non-filers, audit, and processing appeals.

Program Funding Request

Corporation and Estate					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 13,414,763	$ 885,402	$ 14,300,165	49	49.00
2025-27 CSL	$ 14,854,617	$ 560,817	$ 15,415,434	48	48.00
2025-27 ARB	$ 14,944,599	$ 647,683	$ 15,592,282	49	48.88
2025-27 GB	$ 14,654,617	$ 560,817	$ 15,215,434	48	48.00
2025-27 LAB	$ 14,593,103	$ 547,397	$ 15,140,500	47	47.00
Difference (CSL-LAB)	$ (261,514)	$ (13,420)	$ (274,934)	(1)	(1.00)
% change	-1.8%	-2.4%	-1.8%	-2.1%	-2.1%

Program Description

In tax year 2021, corporate income and excise taxpayers, who file returns annually, consisted of about 32,000 C corporations reporting nearly $1.2 billion in tax and 77,000 S corporations reporting $13.9 million in tax. Oregon corporate returns closely follow federal tax law. Estate transfer tax returns are filed only once, following death, if the value of the estate is over $1 million. In tax year 2021, there were 2,600 returns filed reporting $183 million in tax. Fiduciary income tax returns are also filed annually with about 36,000 returns per year. Receipts for fiduciary taxes are combined with personal income tax collections and are not restated here. TriMet and Lane County Transit Districts Self-Employment Taxes are filed annually and account for over 55,000 returns filed and more than $18 million in taxes paid during fiscal year 2021.

The taxes administered in the section are reported and paid voluntarily by taxpayers, and section staff work to earn their trust by being available for assistance and education purposes. A critical role of the section is to ensure taxpayer assistance is easily accessible and customer focused, and that staff rise to the occasion to assist taxpayers to fulfill their tax obligations quickly and reliably. These goals are achieved by developing forms, providing education and assistance to taxpayers and representatives, interpreting laws and rules, and correctly processing tax returns. A large part of this work involves getting forms and systems ready for filing season in partnership with others in the department. This includes making necessary changes to forms, processing systems, programming used to identify returns that require manual processing, and testing both data capture and processing system changes. It also includes working with vendors that supply tax preparation software and e-file platforms to ensure they understand the changes and apply them correctly so that return processing is efficient and accurate.

Administrative support staff manually process returns that the system cannot process without human intervention due to incomplete or mismatched information. Many times, staff can resolve the issue quickly and without notifying the taxpayer. However, in some instances, it's necessary to contact the taxpayer for more information to complete processing of the return. This unit also provides account maintenance and processing support for the other programs administered in the section.

Customer service and operational excellence are key to supporting the agency's vision to create a clear and easy experience for customers. The section receives calls from taxpayers and representatives which are routed to the Administrative Support Unit who are familiar with basic corporate tax information and account maintenance. This enhances the section's ability to provide quality customer experience and support voluntary compliance. In the last biennium, this phone line averaged more than 80 calls per week. Customers primarily call needing assistance with a notice they received or resolving payment issues. Staff continuously ensure service standards align with customer expectations for quality and responsiveness by maintaining an environment with virtually no wait times.

The Policy Unit plays a vital role in administering tax programs by being a resource for the rest of the section, providing technical assistance to taxpayers, monitoring federal and state legislation for impacts on section programs, updating and promulgating administrative rules, and holding conference-level appeals that stem from enforcement work. The amount of work in this unit has increased over the years due to annual legislative sessions, increased review of administrative rules, complex federal tax reform, and working to earn the trust of taxpayers by building partnerships and doing the right thing. The section continues to engage with taxpayers and their representatives to ease their burden of proof and avoid potential litigation. The section also started a process to conduct Rules Advisory Committees (RACs) for prospective rulemaking and successfully completed the first RAC in 2021. The section has continued to pursue stakeholder feedback through the RAC process with several other rulemaking efforts.

To ensure knowledge about best practices, uniformity initiatives, and using the best data possible, the section builds partnerships with other states and the Internal Revenue Service (IRS), as well as the Federation of Tax Administrators and the Multistate Tax Commission. These relationships provide leads for enforcement work, opportunities to learn from other states, and the development of uniform model statutes and rules to aid corporate taxpayers who file in multiple states. Overall, these venues provide the opportunity to share and learn from other taxing agencies and pursue uniform and best practices.

The section supports voluntary compliance and the collection of the revenue that Oregon counts on, which is imperative to the health of these tax programs. Voluntary compliance is enhanced by providing taxpayers with clear forms, instructions, system configuration, and help with understanding complex tax laws.

The section continuously strives to improve compliance strategies, processes, and tools to ensure taxpayers are filing and paying their taxes on time and that the department provides a clear and easy experience for customers. The section regularly conducts a review of forms, publications, and the Revenue Online configuration to ensure taxpayers have what they need to follow Oregon tax laws. Enforcement work to ensure compliance is another important aspect of administering the corporation and estate tax programs to ensure the continued collection of the revenue that Oregon counts on. This starts when the return is filed. The system identifies potential errors and staff correct them before the return is processed. The return processing adjustments safeguard accurate reporting at the earliest point so that issues can be resolved quickly. The section also analyzes refund requests in the system by risk score so it can review large or unusual refunds for accuracy. This protects the program revenue streams by eliminating fraudulent or erroneous refunds. Following this, the section uses federal tax information and a discovery system to identify returns for audit and corporations that have not filed but are required to file. By using the discovery system, the section continues to refine and update its methods of selecting cases to ensure it is reviewing returns with the highest potential for identifying noncompliance.

Filing enforcement leads are separated by domestic (in-state corporations) and out-of-state corporations. With domestic corporations, the obligation to file is automatic and these leads are somewhat easier to process. These leads are handled by the Administrative Support Unit. Out-of-state corporations are more complicated and thus require an auditor to determine if the activities of the company meet the constitutional requirement for Oregon to impose a tax. Continued relationships and building new relationships with other states, the IRS, Multistate Tax Commission, Federation of Tax Administrators, and others have aided this effort.

Oregon corporate tax audits generally focus on state-level issues such as apportionment of income to Oregon and the unitary filing group and are intended to ensure that the taxpayer pays the proper amount of tax owed under Oregon tax laws. These issues and others are specific to Oregon and sometimes warrant further investigation to ensure correct application of Oregon statutes. Audits may take anywhere from one month to one year to complete depending on the complexity of the issues, the size of the corporation, the level of cooperation from the taxpayer, and the amount of documentation required. Many audits are conducted out of state at the corporation's headquarters to facilitate efficient review of books and records and to create a clear and easy experience for the customer. Once an audit is complete, taxpayers have the choice to pay the deficient taxes or appeal the result through one of several methods.

Most recently, regarding the COVID-19 pandemic and resulting impacts over the last several years, the agency's normal audit plan and related practices required adjustment and the department continues to re-establish its historic audit activities. Most of the corporate audit function has historically been conducted on-site at the taxpayer's corporate office location. With health risks related to travel and entities reluctant to accept staff visits, activities had shifted to focus on correspondence audits, but the section has reinstituted normal field audit activities. The shift resulted in lower audit activities as access to important records were compromised, reducing the number of years in the audit cycle. Additionally, the interruption to

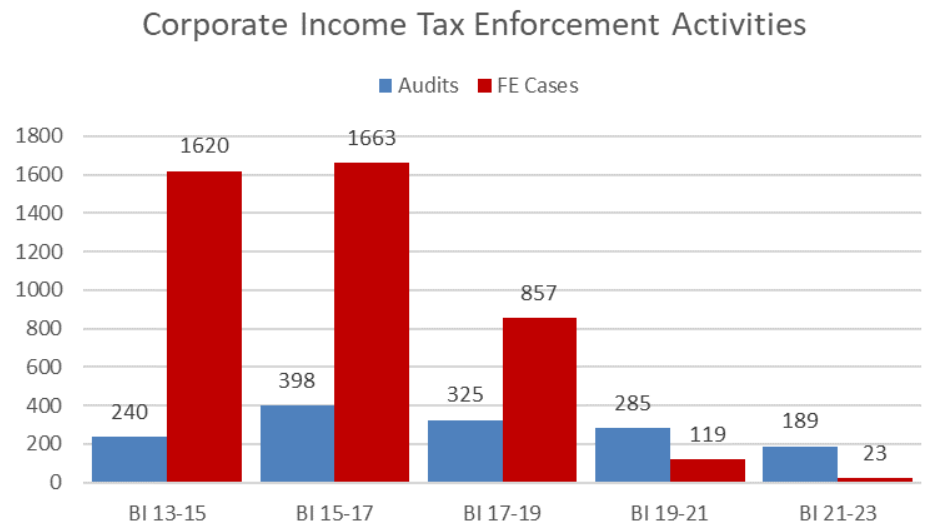
normal travel resulted in a shift in audit strategy for a period of time, to focus on single-year audits, to ensure years that are near the statute of limitations were addressed. This has allowed staff to perform correspondence audits on the most critical tax years while preserving the ability to conduct on-site audits for later years that aren't in jeopardy. Even with this shift in strategy, audit assessment dollars have increased from pre-pandemic times. On-site audits and three-year audit cycles were resumed during 2022 and have continued since.

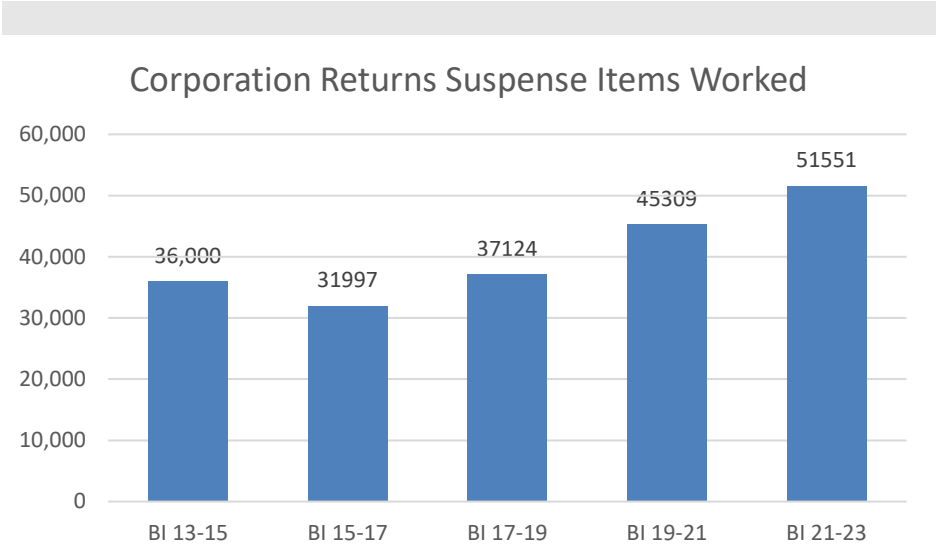
The first path for appeal is an administrative appeal with the department and offers the chance to take a second look at the application of the statutes to the individual facts and circumstances of the taxpayer's audit while ensuring the agency does the right thing to earn the trust of taxpayers. Staff engage taxpayers in a transparent way and always look to achieve an understanding of the taxpayer's situation and how the tax laws apply to them. Conference officers in the Policy Unit fulfill this role for the programs administered in the section. Staff communicate with taxpayers to gather information and hold an informal hearing, if one is requested, before issuing a final decision. Following the first level of appeal, or if there is no administrative appeal, the taxes become assessed and may then be appealed to the Magistrate Division of the Oregon Tax Court and representation by an assistant attorney general from the Department of Justice is generally requested. Appeals at this level can take a year or more to resolve depending on the number and complexity of the issue(s) involved.

Program Justification

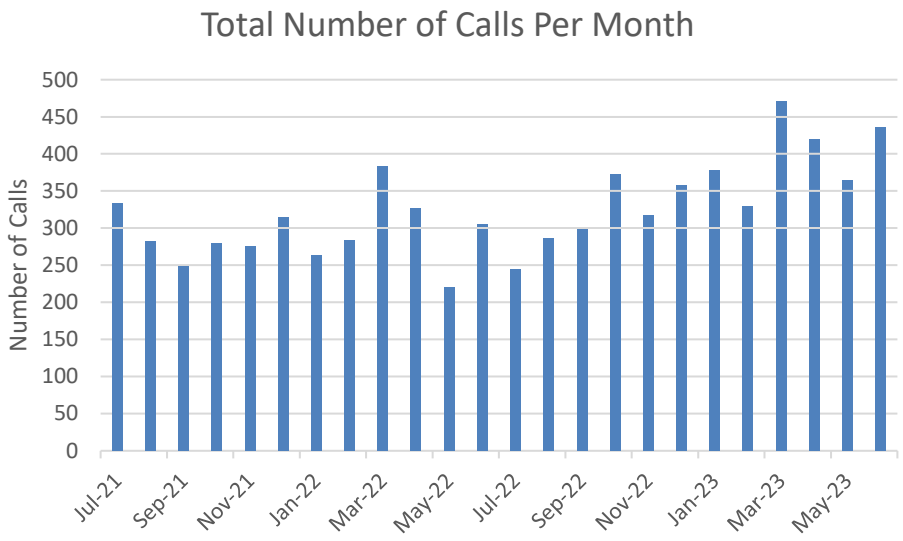
The Corporation and Estate Section aligns its work with the department's strategic plan and priorities. The six different tax programs administered by the Corporation and Estate Section provided over $3 billion to the General Fund for the 2021-23 biennium, while costing only a fraction of that, about $13 million in General Fund. These funds support many public services that are vital to enhancing the quality of life for Oregonians. Continuing to assess performance through newly developed metrics helps the section find better ways of doing business. The section also strives to build partnerships, seek dignity and inclusion for all, and do the right thing to collect the revenue that Oregon counts on. The section continues to pursue initiatives to revise web content and notices, refine forms and publications, and provide avenues for taxpayers to contact staff through email, Revenue Online, and by phone. These efforts improve the service to taxpayers by using more efficient ways to interact with staff and create a clear and easy experience for customers.

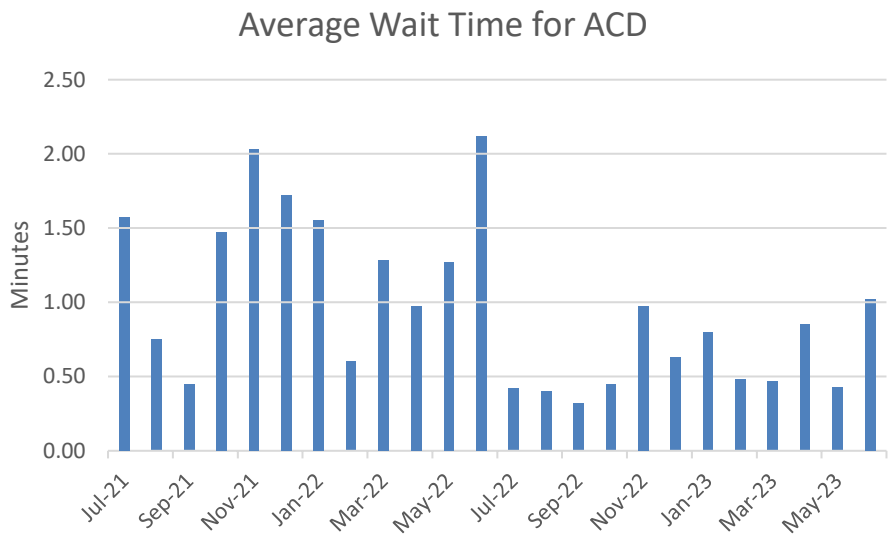
Program Performance



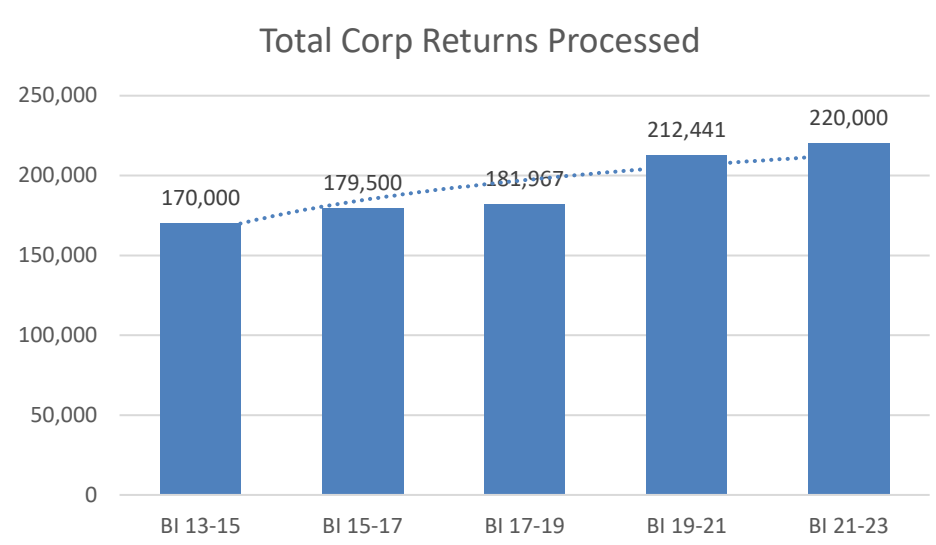


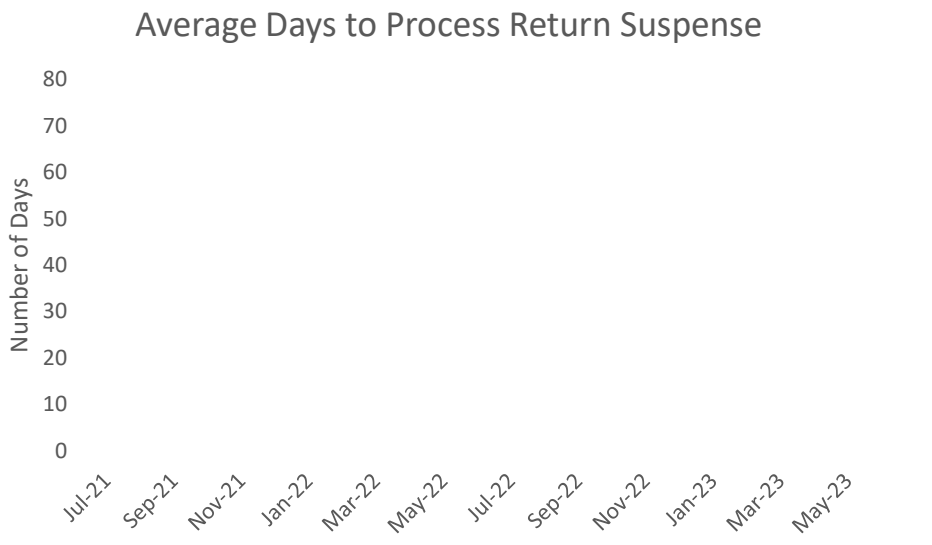
As previously described, the work of the section is abundant and varied. The section tracks enforcement activities by the number of audits performed and the number of filing enforcement cases worked. Resource levels and staff turnover and training, including when staff are deployed for special projects, such as implementation of a new system, directly impact these activities. The number of audit cases remains consistent over time and that is expected to continue. Filing enforcement cases are more volatile as resources may be shifted from time to time and the complexity of identifying out-of-state non-filers. The spike of cases in the 2013-15 and 2015-17 biennia are directly related to the implementation of GenTax and the subsequent effort to resume normal workload levels. Since then, there have been periods when resources were diverted to other priorities such as taxpayer assistance and correctly processing returns to make sure that the taxpayer experience is clear and easy.





The call volume has remained steady over time although it does have seasonal fluctuations. However, the wait times remain low as the section strives to enhance the customer experience.





Currently, returns are all processed automatically through the Quick Modules and GenTax systems. Resources in this section only work those returns that the department cannot process automatically. The number of returns is trending upward for the most part, and one of the section's goals is to minimize the number of returns that require manual intervention through clearer returns, instructions, and system configuration.

Enabling Legislation/Program Authorization
ORS Chapters 118, 305, 314, 316, 317, and 318 require the department to administer the taxes for which the Corporation and Estate Section is responsible. These chapters contain the requirements to provide forms for taxpayers to file, methods, due dates to pay taxes, and obligations to interpret statutes when requested or needed. These statutes also provide authority to examine and audit returns, as well as assess tax when a return is not filed.

Funding Streams
The Corporation and Estate Section is predominantly funded by the General Fund for corporate, estate, and fiduciary taxes. A small portion of its budget for administration of transit district self-employment taxes is Other Funds.

Cigarette and Other Tobacco Program

Program Overview

The Cigarette and Other Tobacco Products (OTP) Tax Program (jointly the Tobacco Program) conducts activities that support voluntary compliance with Oregon's Cigarette and Tobacco Taxes in ORS chapter 323. These efforts include the management of cigarette tax stamp orders, processing of returns, verification of the correct amount paid, payment processing, education, and providing customer assistance to manufacturers, distributors, and retailers of cigarette and tobacco products. The Tobacco Program focuses much of its enforcement activities on filing enforcement, audits, and in-person inspections of retailers to ensure compliance with Oregon's tobacco taxes. Revenue from these taxes fund important public health initiatives as well as provide revenue to tribal governments, cities and counties, and the General Fund. The Office of Economic Analysis's March 2024 revenue forecast anticipates that the Tobacco Program will generate as much as $750 million in the 2023–25 biennium. However, overall cigarette use continues to decrease, which could impact revenue.

Key external and compliance partners of the program include:

- Department of Justice (DOJ): In addition to receiving legal advice and representation during litigation, DOJ helps the department manage compliance issues under a variety of state and federal laws associated with tobacco regulation.
- Federally recognized tribal governments in Oregon: The department partners with federally recognized tribal governments through tax refund agreements related to tobacco sales on tribal land. All nine of Oregon's federally recognized tribal governments have tax refund agreements with the department. The department also has an OTP tax refund agreement with one tribe.
- Oregon Health Authority: The department partners with OHA on tobacco initiatives, including the Tobacco Retail License Program outlined in ORS 431A.190 through ORS 431A.216.
- Federation of Tax Administrators (FTA): The department is working with FTA, other states, and industry partners to achieve uniformity in filing cigarette and tobacco returns for tax compliance and Prevent All Contraband Tobacco (PACT) Act enforcement.

Program Funding Request

Cigarette & Tobacco Programs					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 145,563	$ 4,043,199	$ 4,188,762	13	12.50
2025-27 CSL	$ -	$ 4,387,270	$ 4,387,270	13	12.50
2025-27 ARB	$ -	$ 4,387,270	$ 4,387,270	13	12.50
2025-27 GB	$ -	$ 4,381,331	$ 4,381,331	13	12.50
2025-27 LAB	$ -	$ 4,557,713	$ 4,557,713	14	13.25
Difference (CSL-LAB)	$ -	$ 170,443	$ 170,443	1	0.75
% change	0.0%	4.2%	4.1%	7.7%	6.0%

Program Description

The Cigarette Tax differs from most other tax programs in that revenue is pre-collected through the sale of tax stamps to licensed distributors. Stamps are then affixed to products before being distributed to retailers for sale. Tax returns are submitted for the Cigarette Tax to reconcile prior stamp purchases. Return information is useful in identifying potential audit leads and instances when failure to file enforcement is warranted. The current tax rate on cigarettes is $3.33 per pack of 20 cigarettes.

Oregon uses a direct to distributor system for stamp orders. All distributor stamp orders are submitted electronically through Revenue Online. The Cigarette Tax has a quarterly filing requirement due on the 20th of the month following the end of the calendar quarter. This report reconciles cigarettes imported into Oregon, those stamped for sale in Oregon, and those exported out of Oregon.

With the OTP tax, Oregon imposes a tax on the sale, storage, use, consumption, handling, or distribution of tobacco products other than cigarettes. Generally, OTP taxes are paid quarterly by the distributor. The OTP tax is a 65 percent tax levied on the wholesale price for certain tobacco products including inhalant delivery systems, with cigars capped at $1 per cigar. Remaining tobacco products are taxed by weight at $1.86 per ounce with a

minimum tax rate of $2.24 per retail container or unit. Retailers of tobacco products must retain invoices that prove the tax has been paid on their inventory and, unlike cigarettes, there are no tax stamps attached to these products.

The Tobacco Program has also undergone significant changes and increased administrative responsibility over the last few years with the taxation of inhalant delivery systems (for example – e-cigarettes, vaping, etc.), and tobacco retailer licensing. The administration of the Tobacco Program consists of two main categories: voluntary compliance and enforced compliance.

The Tobacco Program staff conduct in-person tobacco retailer inspections, return filing enforcement, audits, licensing, and customer assistance. Staff ensure retailers of tobacco products are complying with all applicable sales laws, and issue license suspensions and handle appeals of violations. The program works with the DOJ to ensure compliance with the PACT Act. There is a monthly reporting requirement for out-of-state distributors that ship cigarettes and any "roll-your-own" products into Oregon. These are due by the 10th of every month to the department and DOJ.

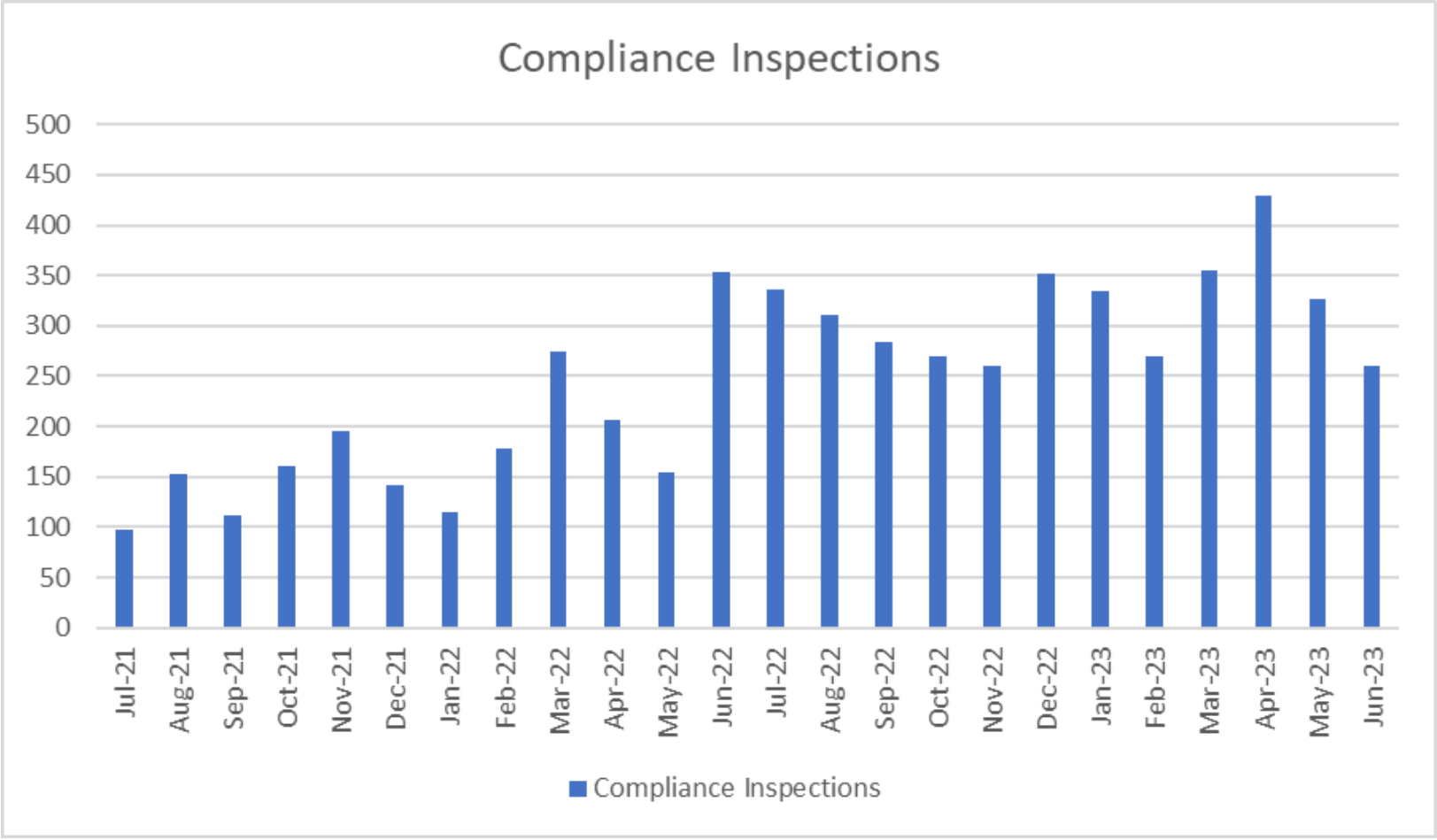
A primary focus of program compliance activity and associated resources is maintaining diligent enforcement of the tobacco laws for the tobacco Master Settlement Agreement (MSA). The MSA is a 1998 agreement between several cigarette manufacturers and multiple states, including Oregon, under which Oregon receives about $70 million per year. The MSA requires Oregon, as well as other MSA states, to enact and diligently enforce a set of statutes regulating the sale of cigarettes. The department and DOJ work together to enforce these statutes. For Oregon to continue receiving MSA funds it is imperative that Tobacco Program resources continue to be funded so that enforcement work continues at the level required.

As of January 1, 2022, retailers of cigarettes, tobacco products, or inhalant delivery systems are required to obtain a license issued by the Oregon Department of Revenue (or in some cases the local jurisdiction where the retailer is located). Prior to the enactment of Senate Bill 587 (2021), five counties—Benton, Clatsop, Klamath, Lane, and Multnomah—had existing tobacco retail licensing programs which were allowed to continue by the legislation. However, Lane County chose to use the statewide license. The Oregon Health Authority and the department work together to administer the program for 2,500 retail licensees subject to the state of Oregon license. Retailers of tobacco products pay an annual fee, currently $953 to obtain a state license. If a retailer is found to be in violation of federal, state, or local cigarette sales laws including state taxation, their license is subject to suspension, and potentially revocation.

Program Justification

Department of Revenue staff provide a diverse array of services to 375 distributors (31 cigarette distributors and 344 tobacco distributors), 155 wholesalers, and more than 4,000 retailers of tobacco products and inhalant delivery systems. These business entities are located throughout the state,

and include large multinational corporations headquartered outside Oregon. The following table summarizes the compliance activities of program staff over the last several biennia.

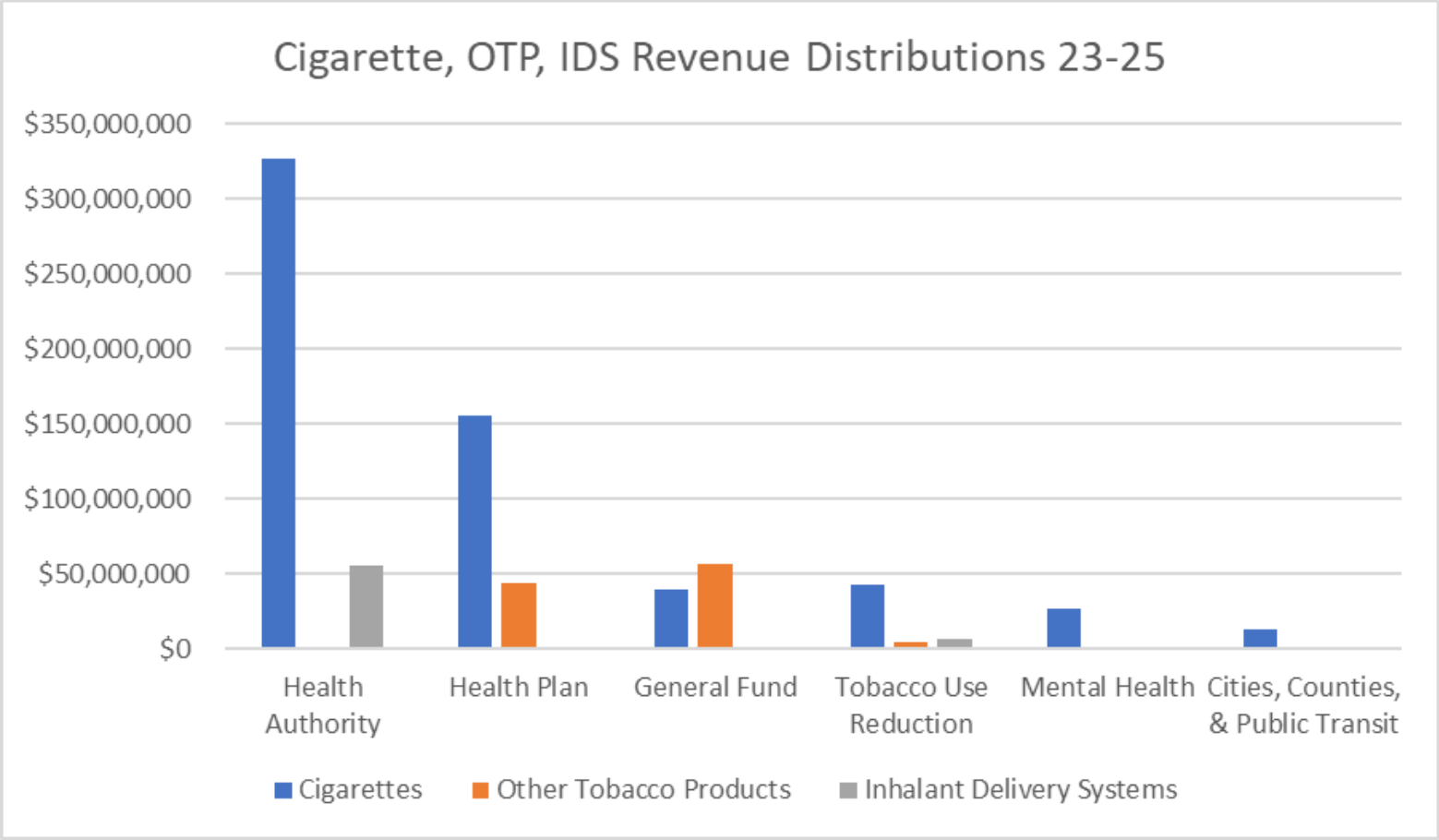


The compliance activities in the above table consist of in-person compliance inspections. During the 2021-23 biennium, the department was able to conduct safe in-person tobacco tax inspections during the pandemic. Compliance activities ensure the state receives correct tax revenue and retailers are complying with state tobacco sales laws. The department received additional compliance specialists for the 2021-23 biennium to support the enforcement of the state tobacco retail license and was able to conduct increased numbers of inspections as a result.

Funding at the current service level is needed to maintain revenue generation and compliance activities. A decrease in compliance activities could reduce tax revenues and reduce funding for important public health initiatives.

Program Performance

The effective performance of the Tobacco Program is reflected in the collection of about $750 million in General Fund and Other Funds revenues per biennium. This outcome is supported by unit activities, including return processing and compliance activities.



The preceding chart illustrates the projected distribution of revenues in the 2023-25 biennium by recipient as forecasted by the Office of Economic Analysis (OEA).

Enabling Legislation/Program Authorization

Authority for administering the cigarette taxation program is ORS 323.005-323.482, 323.740, and 823.850-823.862, and MSA ORS 180.400-180.494. The OTP authority is in ORS 323.500-323.645.

Funding Streams

The Tobacco Program is funded by Other Funds.

Multistate Tax Commission (MTC)

Program Overview

Oregon is a member of the Multistate Tax Commission (MTC), an intergovernmental organization composed of 15 member states plus the District of Columbia that jointly work to promote uniformity in state taxation of corporate income. All remaining 35 states participate in a variety of ways with the MTC, just not as full members. The Department of Revenue's membership and continuing participation have resulted in many Oregon statutes and administrative rules that are uniform with other states, which can improve voluntary compliance among large multi-state corporations. Uniform laws create a clear and easy experience for the department's customers by making statutes easier to understand for corporations operating in multiple states. Oregon also participates in MTC's multistate non-filer and audit efforts that support corporate income tax compliance while freeing up state resources to focus on other enforcement efforts.

Program Funding Request

Member states are assessed operational expenses by the MTC each year to fund the services they provide. Assessments are proportional to the total amount of all tax revenue received by each state.

Multistate Tax Commission					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ -	$ 333,342	$ 333,342	0	-
2025-27 CSL	$ -	$ 347,342	$ 347,342	0	-
2025-27 ARB	$ -	$ 347,342	$ 347,342	0	-
2025-27 GB	$ -	$ 347,342	$ 347,342	0	-
2025-27 LAB	$ -	$ 347,342	$ 347,342	0	-
Difference (CSL-LAB)	$ -	$ -	$ -	0	-
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Description

The Multistate Tax Commission is an intergovernmental state tax agency working on behalf of states and taxpayers to facilitate the equitable and efficient administration of state tax laws that apply to multistate and multinational enterprises. Created by the Multistate Tax Compact, the commission is charged by law with:

- Facilitating the proper determination of state and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes.
- Promoting uniformity or compatibility in significant components of tax systems.
- Facilitating taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration.
- Avoiding duplicative taxation.

The commission was created in 1967 as an effort by states to protect their taxing authority in the face of previous proposals to transfer the writing of key features of state tax laws away from the state legislatures. For that reason, the commission has been a voice for preserving the authority of states to determine their own tax policy within the limits of the U.S. Constitution.

As an MTC member state, the Oregon Legislature adopted the Multistate Tax Compact to attempt to eliminate taxation of the same income by more than one state and reduce the risk of federal legislation restricting state taxation. This is important to Oregon because imposing taxes fairly and consistently improves voluntary compliance. It also decreases the chance that Congress will pass federal legislation further limiting any state's ability to tax interstate commerce, which would be detrimental to the General Fund.

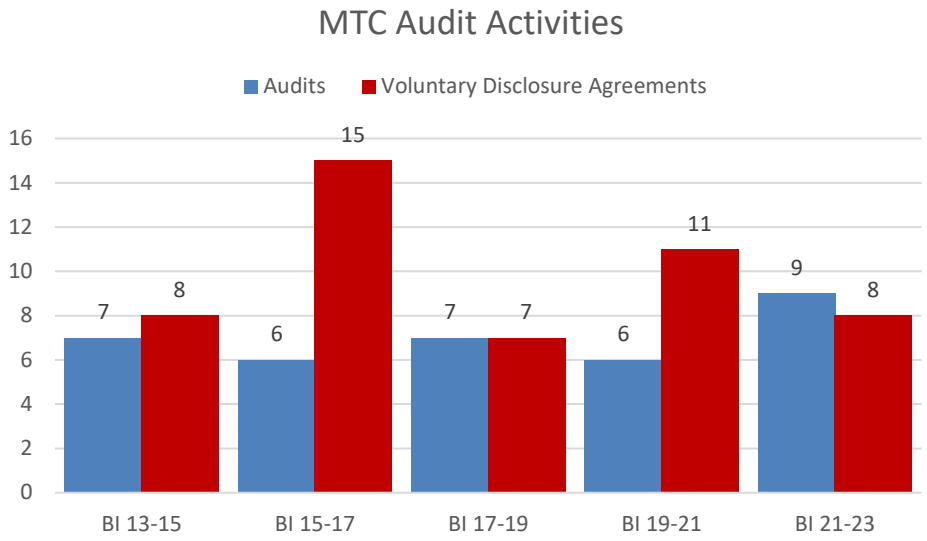
The MTC accomplishes its objectives in several ways by:

- Developing and recommending uniform statutes and regulations for application to special industries and situations.
- Conducting joint audits of multi-state corporations on behalf of the states in which the corporations operate.
- Running a multi-state voluntary disclosure program that allows companies with a filing obligation in more than one state to come forward anonymously and without penalty.
- Providing education to federal and state audiences through workshops and conferences.
- Offering legal support to member states.

Program Justification

The MTC is an intergovernmental state tax agency whose mission is to achieve fairness by promoting compliance and consistent tax policy and practice, and to preserve the sovereignty of state and local governments over their tax systems. The MTC program supports the work of the department's corporate income and excise tax programs, which contribute more than $3 billion to Oregon's General Fund each biennium. The activities of the MTC supports the department's mission of collecting the revenue Oregon counts on as this revenue may not have been realized otherwise. The MTC continually reviews model uniformity provisions from the past to identify necessary updates as the business environment and federal tax laws change. Oregon can then incorporate those updates into its laws and rules on corporate income taxation. By participating in the audit and voluntary disclosure programs, the state benefits from MTC enforcement resources, allowing the department to focus on other enforcement efforts and, overall, address more enforcement cases.

Program Performance



The chart above shows the enforcement activities the MTC undertakes on behalf of Oregon. There are relatively few enforcement cases. However, the revenue resulting from these cases is significant. The number of resources the state uses to assess these taxes after MTC conducts its work is small, compared to a case of the department's own undertaking. Furthermore, the department's involvement in the MTC supports the agency's value of building partnerships and the vision of creating a clear and easy experience for its customers.

The MTC completes an average of 17 audits and voluntary disclosure cases per biennium and the return on investment is substantial. Revenue from these cases is generally $2- 3 million. However, during the 2015–17 biennium, there was a large case that pushed revenue attributable to MTC actions over $23 million for the biennium. All corporate tax assessments, including those generated by the MTC, fluctuate greatly depending on the complexity of the issues and size of the company being audited. Even at the lowest level of revenue, there is still a very good return on investment in comparison to the overall corporate program.

In addition, there are also non-monetary benefits to the MTC program as previously discussed. The department anticipates the cost and revenue for the MTC program to grow slightly from year to year, although revenue can fluctuate more significantly.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization
The Multistate Tax Compact was originally adopted in 1967 as ORS 305.655 but was revised in 2013 to ORS 305.653. Other provisions relating to Multistate Tax Commission are contained in ORS 305.660- 685.

Funding Streams
The MTC program is self-funded through taxes paid as a direct result of MTC enforcement activities. These receipts more than pay for the cost of their services and further the agency mission of collecting the revenue that Oregon counts on. Revenues received from MTC enforcement activities are deposited into an MTC revolving account (ORS 305.685), and MTC assessment payments are withdrawn. Account balances more than $250,000 are transferred to the General Fund on June 30 every year.

Business Division

Essential Package 010—Vacancy Factor and Non-PICS Personal Services

Package Description

Purpose
This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

How Achieved
Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	(204,698)
Other Funds	$	(415,071)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(204,698)
Other Funds	$	(415,071)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(204,698)
Other Funds	$	(415,071)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Business Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	543,696
Other Funds	$	235,451

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	543,696
Other Funds	$	235,451

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	543,696
Other Funds	$	235,451

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Business Division

Essential Package 090—Analyst Adjustments

Package Description

Purpose
This package reduces General Fund by $26,479 and Other Funds expenditure limitation by $5,939 to recognize savings from vacating the fifth floor of the Revenue building.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(26,479)
Other Funds	$	(5,939)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(26,479)
Other Funds	$	(5,939)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Business Division

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose
This package reduces Attorney General rates by 7.47 percent to reflect adjustments in the Governor's Budget.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(170,928)
Other Funds	$	(49,299)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

This package was not recommended in the Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2025–27 Fiscal Impact
None

Business Division

Essential Package 093—Statewide Adjustment DAS Charges

Package Description

Purpose
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(120,213)
Other Funds	$	(24,629)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

This package was not recommended in the Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2025–27 Fiscal Impact
None

Business Division

Policy Option Package 105 – Business Customer Service

Purpose:

This policy option package (POP) will improve the division's ability to serve its customers and fully administer several tax programs and General Fund revenue streams. Over 196,000 employers and their Oregon workers will directly benefit from the increased level of resources devoted to the combined payroll tax reporting. The POP also benefits individual taxpayers and tax professionals who are required to file estate or fiduciary returns. The number of Oregon employers has steadily increased post-pandemic, including a 19 percent increase in the number of Income Tax Withholding Accounts from this same point in the 2021–23 biennium.

The Withholding, Other Taxes and Fees Section is responsible for critical tax programs that are projected to generate over $22 billion in the 2023–25 biennium, up 33 percent from the 2019–21 biennium. Many of these programs require employers to file and pay on a quarterly basis. This leads to large annual workloads including over 220,000 work items, 92,000 phone calls, 19,000 emails, 28,200 web messages, 20,000 penalty waivers, 42,700 refunds, and 48,000 new business registrations that must be addressed in a timely manner. The average call length varies, but on average lasts approximately six minutes, meaning existing staff have spent an additional 400 hours on the phones over the last year, which increases the time to process the other 338,000 items. While phone calls have only increased around 5 percent, work items have increased 50 percent year over year and registrations by over 70 percent. The increase from these two work buckets alone has accounted for an additional 90,000 annual contacts with taxpayers with an expected turnaround of three business days, where the Department of Revenue (DOR) is currently averaging seven business days during peak call times.

During the 2021–23 biennium, the Statewide Transit Tax and Paid Leave Oregon programs were also added to the combined payroll report, which led to higher workloads. Many of the work items and phone calls involve misapplied payments, which need to be corrected quickly so the revenue is applied to the correct program and to prevent penalty and interest for taxpayers. It also ensures the correct programs receive funding from the revenue streams to provide services for Oregonians. The additional staffing requested in this POP will allow the department to improve the current service level for tax report and payment suspense processing and ensure incoming phone calls and other contacts are answered in a timely manner.

The estate and fiduciary programs require additional resources to administer the tax programs more fully. The programs have grown substantially and now have a processing system to handle incoming tax returns. The programs require more administrative resources to continue the level of customer service and undertake enforcement work required to maintain the revenue stream. The tax processing system provides a better experience for taxpayers when returns are processed efficiently and with fewer errors. However, ensuring the system is ready each year requires program resources to develop tax forms, review business rules, and test the system functionality. Additionally, some returns still require human intervention. With the

increase in returns this is still a significant workload for this small unit. These resources will allow the department to answer taxpayer inquiries and process returns in a timely manner and ensure that systems and revenue are optimized through education, outreach, and compliance activities.

How Achieved:

This package requests additional General Fund allocation and Other Fund limitation, as well as positional authority to hire additional staff in the Business Division to support the Income Tax Withholding & Payroll and Estate Transfer & Fiduciary Income Tax programs. The additional resources will improve DOR's ability to create a clear and easy experience for customers by providing more staff to answer questions and process work items, including refunds.

Currently, the Withholding, Other Taxes and Fees (WOTF) Section receives over 15,000 phone contacts per month with average wait times over four minutes. During high volume call periods, wait times can exceed two hours. The generally accepted target for call center wait time is to answer 80 percent of calls within 90 seconds. Given the call volume and significant other workload for the WOTF section, DOR is requesting nine Public Service Representative 4 positions. The additional resources will allow existing staff to focus on maintaining employer tax accounts, approving refunds, and correcting tax filings while also improving call wait times and customer service. WOTF currently averages processing times of 4-6 months on this workload as the contact volume does not allow for efficient processing of work items. With quarterly filing, it is not ideal to not have corrected one return when another is already due. This generally leads to stacking of work causing issues to persist from one filing period to another.

In the Corporation and Estate Section, the Estate Transfer and Fiduciary Income tax programs staffing has not kept up with program growth. The estate program alone receives about 1,000 more returns and five times more tax revenue each year than it did 15 years ago. Currently there are three FTE dedicated to these programs, which allows for only basic administration of the programs. Staff spend time answering taxpayer questions, maintaining accounts, and supporting systems and tax forms. The addition of one Administrative Specialist 2 position for these programs will allow the agency to provide a more balanced approach to tax administration. This position will also support taxpayer education to improve voluntary compliance and understanding of these complex programs.

This POP would be implemented by the creation of a new Accounts Resolution Unit in the WOTF section of the Business Division. Following legislative approval, the positions would be hired as quickly as possible, followed by staff onboarding and training leading to improved customer experience within months. The position in the Corporation and Estate Section would also be hired and trained as quickly as possible, again resulting in improved customer experience within months. With approval of this POP, DOR will also be able to dedicate a phone line to assist tax professionals with client account issues.

DOR has considered rotating staff from other areas in to address these issues, but ultimately rejected that idea as it would negatively impact productivity and enforcement actions in other tax programs. Both sections lost positions in previous budget cycles; therefore, no further reductions

are recommended to resolve this resource need as it would only help temporarily until the resources are needed in the other programs. This alternative would also lead to reduced revenue in future budget cycles as enforcement work in other programs would inevitably be diminished.

Quantifying Results:

This POP can be measured by key performance measure (KPM) 4, Customer Service; and KPM 5, Effective Taxpayer Assistance. These positions will be directly assisting taxpayers with questions they may have about their filing or payment obligations, in addition to completing additional work items.

Indirectly, this POP will support KPM 11, Employee Engagement, as workload can be shifted to these new resources to provide current employees opportunity for growth and a more reasonable workload. KPM 8, Direct Enforcement Dollars Cost of Funds; and KPM 10, Cost of Assessments, will also be impacted as enforcement work increases.

Agency Request Budget

Staff Impact

Positions:	10
FTE:	8.80

Revenue Source

General Fund:	$	871,506
Other Funds:	$	841,360

2027–29 Fiscal Impact

Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget
This POP request was not recommended in Governor's Budget.

Staff Impact
None

Revenue Source

General Fund:	$	0
Other Funds:	$	0

2027–29 Fiscal Impact
None

Legislatively Adopted Budget
This POP request was not recommended in Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund:	$	0
Other Funds:	$	0

2027–29 Fiscal Impact
None

Business Division / Collection Division

Policy Option Package 107 – Cherriots Transit Administration

Purpose:
The 2018 Legislature passed a bill allowing mass transit districts to implement new payroll and self-employment taxes beginning January 1, 2026. Cherriots, the Salem Area Mass Transit District, reached out to the Oregon Department of Revenue (DOR) recently to request that the department administer these programs on its behalf. Cherriots is working closely with DOR on its proposed ordinance. The request aligns with existing tax programs, and there is time to implement and make changes. DOR can provide this service to Cherriots if the agency has the resources to perform the additional work. DOR will partner with the Oregon Employment Department (OED) to include the payroll tax on the existing quarterly report filed by employers. If that is not possible, DOR will administer this program as a stand-alone.

How Achieved:
To implement and administer Cherriots payroll and self-employment tax programs, DOR will enter into an intergovernmental agreement (IGA) with Cherriots and modify its existing IGA with OED. The Cherriots agreement will state what services will be provided and how the costs and distributions will be paid. The OED agreement will address the impact of Cherriots' payroll tax filings that originate with OED. DOR anticipates the costs of implementing and administering these programs will be paid by Cherriots, mostly out of future tax revenue collections.

DOR will need nine positions to implement and administer the two new tax programs. These resources are needed to implement system changes; update forms, publications, and webpages; communicate with taxpayers; and the ongoing administration of the new programs, including compliance with the mass transit ordinances. The Business Division is requesting one Revenue Supervisor 2, one Operations and Policy Analyst 2, four Public Service Representative 4s, one Office Specialist 2, and one Tax Auditor 1. The Collection Division is requesting one Revenue Agent 1 to account for increased collection activities related to the new programs.

Quantifying Results:
The tax programs are expected to be enacted in fall 2024 with an effective date of January 1, 2026. DOR's initial performance will be quantified by its ability to meet deadlines so that the tax can be reported and paid in 2026. Going forward, DOR will estimate how many taxpayers each program should have and ensure that communication and education are sufficient to gain a high level of compliance with the new programs.

Agency Request Budget

Staff Impact
Positions: 8
FTE: 6.53

Revenue Source
General Fund: $ 0
Other Funds: $ 1,433,136

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Governor's Budget
This POP request was not recommended in Governor's Budget.

Staff Impact
None

Revenue Source
General Fund: $ 0
Other Funds: $ 0

2027–29 Fiscal Impact
None

Legislatively Adopted Budget
This POP request was not recommended in Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund:	$	0
Other Funds:	$	0

2027–29 Fiscal Impact
None

Business

Package 801—LFO Analyst Adjustments

Purpose
This package increases Other Funds expenditure limitation by $59,700 to reflect the Department's actual costs to administer distributions of the Criminal Fine Account (CFA). The increase comes from CFA monies and will be included in SB 5530 (2025), the allocations bill.

How Achieved
The department added specific budget line items and positions as reflected in SB 5536 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	59,700

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2025-27.

Business

Package 802—Vacant Position Reductions

Purpose
This package abolishes thirteen vacant positions agency-wide.

How Achieved
For the Business Division, this includes eliminating one Corporate Tax Auditor 2 position (1.00 FTE) and associated services and supplies.

Legislatively Adopted Budget

Staff Impact

Positions:	(1)
FTE:	(1,00)

Revenue Source

General Fund	$	(238,334)
Other Funds	$	(12,544)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Business Division

Package 810—Statewide Adjustments

Purpose
This package includes combined net changes in section 224 of SB 5006, the Emergency Fund or "end of session" bill. Overall, the state-wide adjustments reflect assessment and changes made for DAS, debt service including Attorney General and Facility Rental expenditures.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	160,186
Other Funds	$	8,330

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Business Division

Package 811—Budget Reconciliations

The measure imposes a tax on the distribution of oral nicotine products in Oregon. Distributors are responsible for paying $0.65 per package with up to 20 consumable units and $0.0325 per unit for packages with more than 20 discrete consumable units. After administrative costs, credits, and refunds, one-third of net revenue is deposited into the Landscape Resiliency Fund, established under ORS 477.502, and continuously appropriated to the Oregon Department of Forestry (ODF). The remaining two-thirds of net revenue is deposited into the Community Risk Reduction Fund, established under ORS 476.396, and continuously appropriated to the Department of the State Fire Marshal (DSFM). Oral nicotine products are excluded from the existing wholesale tax on other tobacco products.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025) section 218.

Legislatively Adopted Budget

Staff Impact

Position	1
FTE	0.75

Revenue Source

General Fund	$	0
Other Funds	$	177,902
None		

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(204,698)	-	-	-	-	-	(204,698)
Transfer In - Intrafund	-	-	(415,071)	-	-	-	(415,071)
Total Revenues	**($204,698)**	**-**	**($415,071)**	**-**	**-**	**-**	**($619,769)**
Personal Services							
Temporary Appointments	-	-	1,574	-	-	-	1,574
Overtime Payments	2,135	-	-	-	-	-	2,135
All Other Differential	1,042	-	-	-	-	-	1,042
Public Employees' Retire Cont	668	-	-	-	-	-	668
Pension Obligation Bond	(68,271)	-	(27,573)	-	-	-	(95,844)
Social Security Taxes	243	-	120	-	-	-	363
Unemployment Assessments	1,230	-	639	-	-	-	1,869
Paid Family Medical Leave Insurance	13	-	-	-	-	-	13
Mass Transit Tax	15,738	-	11,620	-	-	-	27,358
Vacancy Savings	(157,496)	-	(401,451)	-	-	-	(558,947)
Total Personal Services	**($204,698)**	**-**	**($415,071)**	**-**	**-**	**-**	**($619,769)**
Total Expenditures							
Total Expenditures	(204,698)	-	(415,071)	-	-	-	(619,769)
Total Expenditures	**($204,698)**	**-**	**($415,071)**	**-**	**-**	**-**	**($619,769)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Business Division**

Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services **Cross Reference Number: 15000-006-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	543,696	-	-	-	-	-	543,696
Transfer In - Intrafund	-	-	235,451	-	-	-	235,451
Total Revenues	**$543,696**	**-**	**$235,451**	**-**	**-**	**-**	**$779,147**
Services & Supplies							
Instate Travel	2,213	-	6,090	-	-	-	8,303
Out of State Travel	13,724	-	1,730	-	-	-	15,454
Employee Training	4,106	-	3,479	-	-	-	7,585
Office Expenses	12,704	-	8,456	-	-	-	21,160
Telecommunications	11,565	-	5,191	-	-	-	16,756
Data Processing	796	-	949	-	-	-	1,745
Professional Services	21,375	-	15,255	-	-	-	36,630
IT Professional Services	-	-	20,997	-	-	-	20,997
Attorney General	431,798	-	124,538	-	-	-	556,336
Employee Recruitment and Develop	-	-	12	-	-	-	12
Dues and Subscriptions	355	-	9	-	-	-	364
Facilities Rental and Taxes	29,815	-	6,687	-	-	-	36,502
Fuels and Utilities	-	-	203	-	-	-	203
Facilities Maintenance	19	-	84	-	-	-	103
Agency Program Related S and S	8	-	79	-	-	-	87
Intra-agency Charges	1,499	-	279	-	-	-	1,778
Other Services and Supplies	11,994	-	15,109	-	-	-	27,103
Expendable Prop 250 - 5000	1,216	-	619	-	-	-	1,835

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	509	-	3,189	-	-	-	3,698
Total Services & Supplies	**$543,696**	**-**	**$212,955**	**-**	**-**	**-**	**$756,651**
Capital Outlay							
Office Furniture and Fixtures	-	-	8,496	-	-	-	8,496
Total Capital Outlay	**-**	**-**	**$8,496**	**-**	**-**	**-**	**$8,496**
Special Payments							
Dist to Non-Gov Units	-	-	14,000	-	-	-	14,000
Total Special Payments	**-**	**-**	**$14,000**	**-**	**-**	**-**	**$14,000**
Total Expenditures							
Total Expenditures	543,696	-	235,451	-	-	-	779,147
Total Expenditures	**$543,696**	**-**	**$235,451**	**-**	**-**	**-**	**$779,147**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(26,479)	-	-	-	-	-	(26,479)
Transfer In - Intrafund	-	-	(5,939)	-	-	-	(5,939)
Total Revenues	**($26,479)**	**-**	**($5,939)**	**-**	**-**	**-**	**($32,418)**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
Attorney General	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Facilities Rental and Taxes	(26,479)	-	(5,939)	-	-	-	(32,418)
Agency Program Related S and S	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	**($26,479)**	**-**	**($5,939)**	**-**	**-**	**-**	**($32,418)**
Total Expenditures							
Total Expenditures	(26,479)	-	(5,939)	-	-	-	(32,418)
Total Expenditures	**($26,479)**	**-**	**($5,939)**	**-**	**-**	**-**	**($32,418)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 093 - Statewide Adjustment DAS Chgs

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Business Customer Service

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Business Customer Service

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							-
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total FTE							
Total FTE							-
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cherriots Transit Tax Administration

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Business Division**

Pkg: 107 - Cherriots Transit Tax Administration **Cross Reference Number: 15000-006-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							-
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total FTE							
Total FTE							-
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	59,700	-	-	-	59,700
Total Revenues	**-**	**-**	**$59,700**	**-**	**-**	**-**	**$59,700**
Personal Services							
Reconciliation Adjustment	-	-	59,700	-	-	-	59,700
Total Personal Services	**-**	**-**	**$59,700**	**-**	**-**	**-**	**$59,700**
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	59,700	-	-	-	59,700
Total Expenditures	**-**	**-**	**$59,700**	**-**	**-**	**-**	**$59,700**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(238,334)	-	-	-	-	-	(238,334)
Transfer In - Intrafund	-	-	(12,544)	-	-	-	(12,544)
Total Revenues	**($238,334)**	**-**	**($12,544)**	**-**	**-**	**-**	**($250,878)**
Personal Services							
Class/Unclass Sal. and Per Diem	(149,317)	-	(7,859)	-	-	-	(157,176)
Empl. Rel. Bd. Assessments	(68)	-	(4)	-	-	-	(72)
Public Employees' Retire Cont	(31,417)	-	(1,654)	-	-	-	(33,071)
Social Security Taxes	(11,423)	-	(601)	-	-	-	(12,024)
Paid Family Medical Leave Insurance	(598)	-	(31)	-	-	-	(629)
Worker's Comp. Assess. (WCD)	(40)	-	(2)	-	-	-	(42)
Flexible Benefits	(40,288)	-	(2,120)	-	-	-	(42,408)
Reconciliation Adjustment	1	-	-	-	-	-	1
Total Personal Services	**($233,150)**	**-**	**($12,271)**	**-**	**-**	**-**	**($245,421)**
Services & Supplies							
Office Expenses	(5,184)	-	(273)	-	-	-	(5,457)
Total Services & Supplies	**($5,184)**	**-**	**($273)**	**-**	**-**	**-**	**($5,457)**
Total Expenditures							
Total Expenditures	(238,334)	-	(12,544)	-	-	-	(250,878)
Total Expenditures	**($238,334)**	**-**	**($12,544)**	**-**	**-**	**-**	**($250,878)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							(1)
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**(1)**
Total FTE							
Total FTE							(1.00)
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**(1.00)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	160,186	-	-	-	-	-	160,186
Transfer In - Intrafund	-	-	8,330	-	-	-	8,330
Total Revenues	**$160,186**	**-**	**$8,330**	**-**	**-**	**-**	**$168,516**
Services & Supplies							
Attorney General	227,712	-	65,681	-	-	-	293,393
Facilities Rental and Taxes	(3,464)	-	(7,577)	-	-	-	(11,041)
Agency Program Related S and S	-	-	-	-	-	-	-
Other Services and Supplies	(64,062)	-	(49,774)	-	-	-	(113,836)
Total Services & Supplies	**$160,186**	**-**	**$8,330**	**-**	**-**	**-**	**$168,516**
Total Expenditures							
Total Expenditures	160,186	-	8,330	-	-	-	168,516
Total Expenditures	**$160,186**	**-**	**$8,330**	**-**	**-**	**-**	**$168,516**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	177,902	-	-	-	177,902
Total Revenues	**-**	**-**	**$177,902**	**-**	**-**	**-**	**$177,902**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	93,042	-	-	-	93,042
Empl. Rel. Bd. Assessments	-	-	54	-	-	-	54
Public Employees' Retire Cont	-	-	19,576	-	-	-	19,576
Social Security Taxes	-	-	7,118	-	-	-	7,118
Paid Family Medical Leave Insurance	-	-	372	-	-	-	372
Worker's Comp. Assess. (WCD)	-	-	31	-	-	-	31
Flexible Benefits	-	-	31,806	-	-	-	31,806
Reconciliation Adjustment	-	-	558	-	-	-	558
Total Personal Services	**-**	**-**	**$152,557**	**-**	**-**	**-**	**$152,557**
Services & Supplies							
Office Expenses	-	-	25,345	-	-	-	25,345
Total Services & Supplies	**-**	**-**	**$25,345**	**-**	**-**	**-**	**$25,345**
Total Expenditures							
Total Expenditures	-	-	177,902	-	-	-	177,902
Total Expenditures	**-**	**-**	**$177,902**	**-**	**-**	**-**	**$177,902**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Business Division**

Pkg: 811 - Budget Reconciliation Adjustments **Cross Reference Number: 15000-006-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							1
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**1**
Total FTE							
Total FTE							0.75
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**0.75**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Policy Bills

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Policy Bills

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							-
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total FTE							
Total FTE							-
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Updated Base Debt Service Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Personal Services							
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-006-00-00-00000**

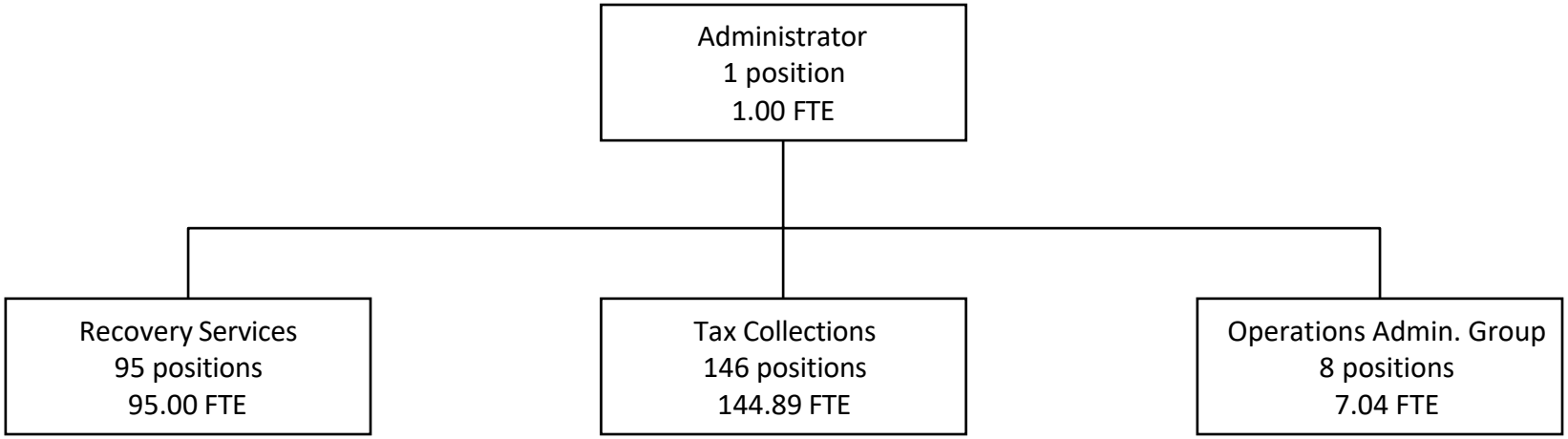
Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Transfer In - Intrafund	11,642,775	15,032,653	16,302,712	20,114,140	18,759,777	18,067,093
Total Other Funds	**$11,642,775**	**$15,032,653**	**$16,302,712**	**$20,114,140**	**$18,759,777**	**$18,067,093**

Collection Division

Organizational chart

2023–25 Legislatively Adopted Budget

250 positions 247.93 FTE

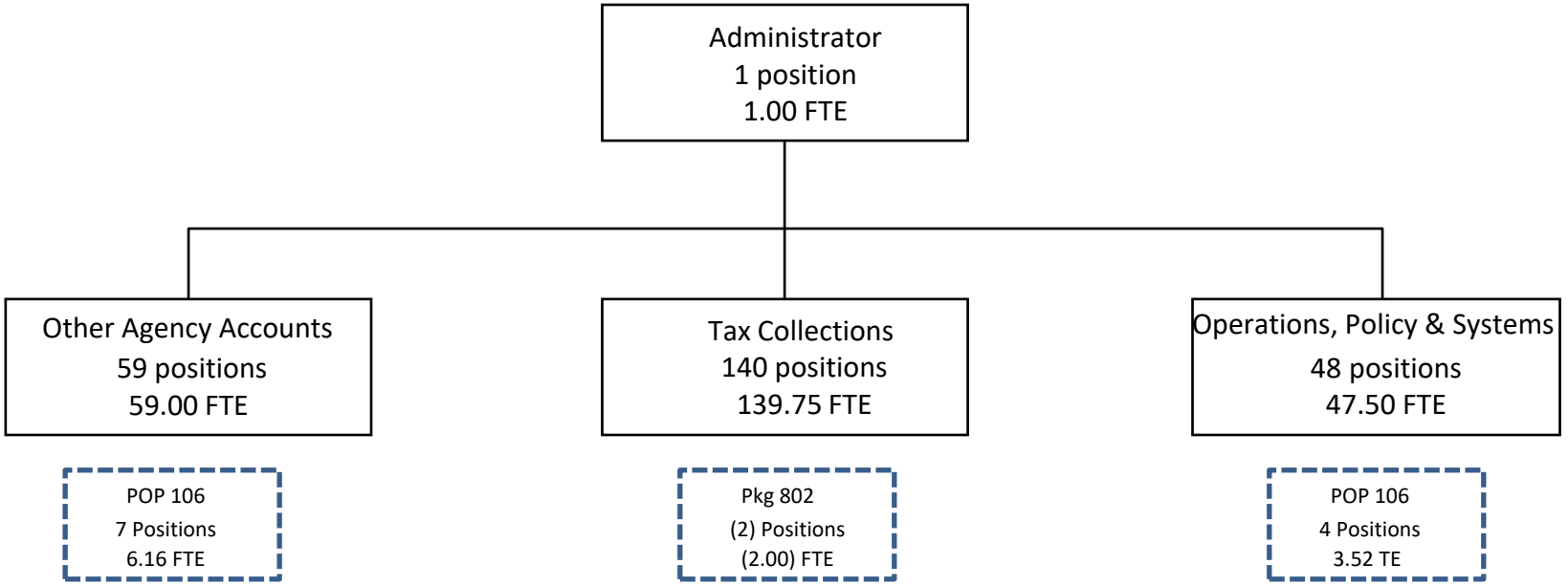


Collection Division

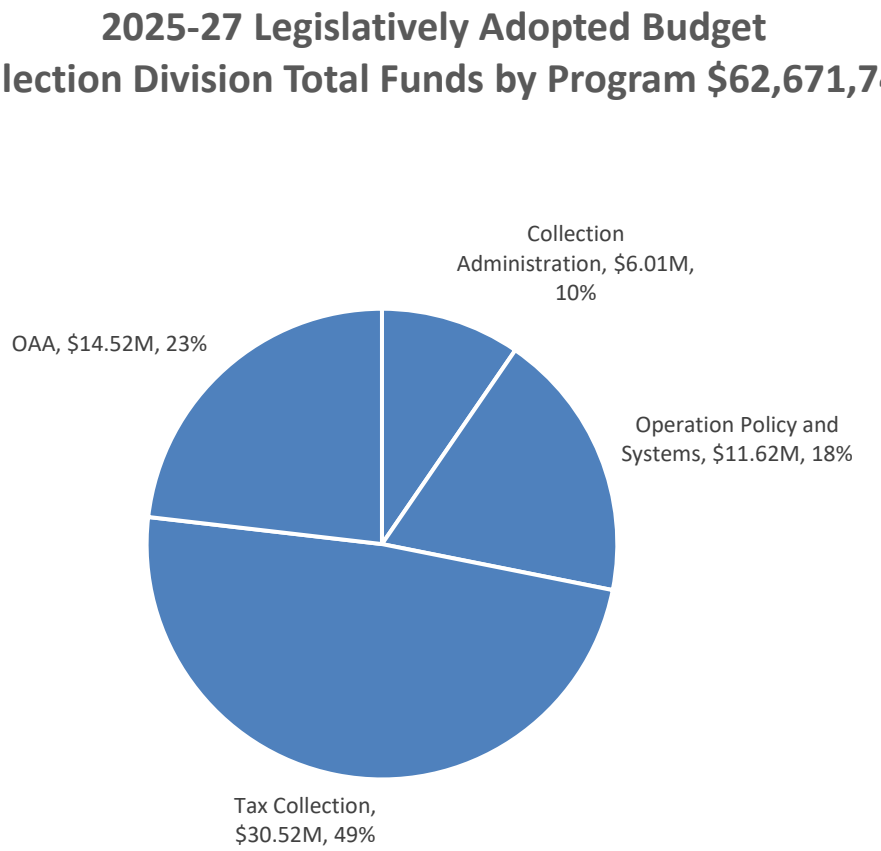
Organizational chart

2025–27 Legislatively Adopted Budget

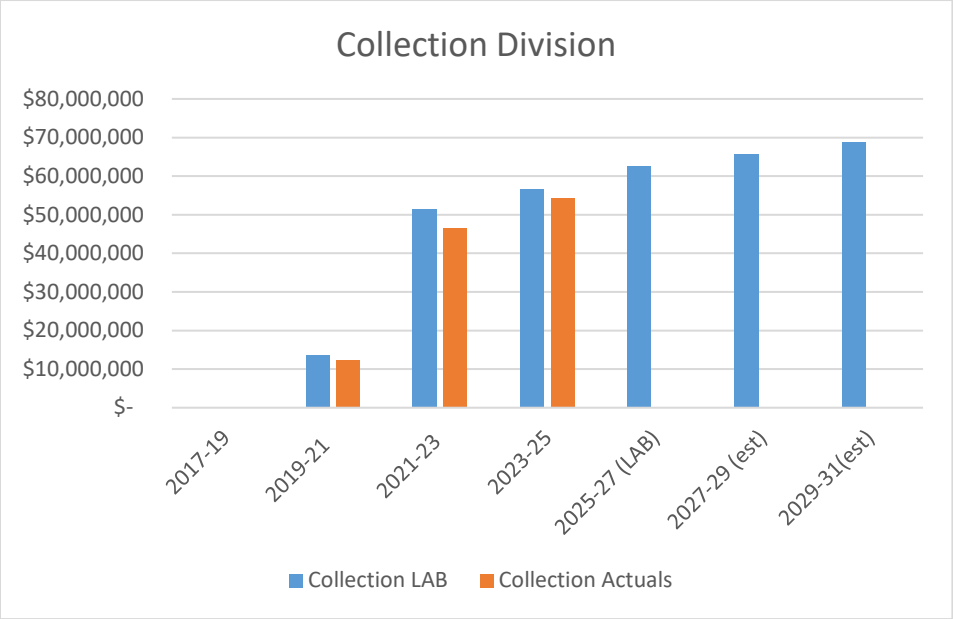
257 positions 254.93 FTE



Collection Division



Primary program contact: Deanna Mack, Collection Division administrator



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31(est)
Collection	LAB		$13,626,145	$51,392,502	$56,645,272	$62,671,742	$65,693,323	$68,913,404
	Actuals		$12,378,505	$46,576,822	$54,278,725			

Program Funding Request

Collection Division					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 36,744,225	$ 20,129,445	$ 56,873,670	250	247.93
2025-27 CSL	$ 39,794,946	$ 21,414,514	$ 61,209,460	248	247.25
2025-27 ARB	$ 39,294,946	$ 23,416,662	$ 62,711,608	260	257.43
2025-27 GB	$ 37,542,091	$ 23,723,680	$ 61,265,771	259	256.93
2025-27 LAB	$ 39,451,656	$ 23,220,086	$ 62,671,742	257	254.93
Difference (CSL-LAB)	$ (343,290)	$ 1,805,572	$ 1,462,282	9	7.68
% change	-0.9%	9.0%	2.4%	3.63%	3.11%

Program Overview
The Collection Division has program responsibility for the collection of delinquent debt owed to Oregon.

Program Description
The division collects through two sections, the Tax Collection Section (TCS) and Other Agency Accounts Section (OAA) and is supported by the Operations, Policy and Systems Section (OPS).

TCS collects tax debt for the personal income tax program (including the withholding program), corporate income/excise taxes, corporate activity tax, state and local transit taxes, state and local marijuana taxes, cigarette/tobacco taxes, as well as several smaller programs such as emergency communications, state and local lodging taxes, and the heavy equipment rental tax, among others.

OAA is responsible for the collection of non-tax debt owed to the State of Oregon and provides collection services to 213 other governmental entities such as the courts, community colleges, local governments, and other state agencies.

OPS supports the division through the legislative, administrative rule, policy development, appeal, and analytics processes for the division. OPS also administers Collections Central Support, the Administrative Services Unit (Bankruptcy and Collection Agency Program), and the Financials Team which processes settlement offers and financial statements and performs the skip trace work for the division.

BUDGET NARRATIVE

The Collection Division supports the mission, vision, values and goals of the agency through three strategic priorities within the division: making things easier for customers and staff, improving employee development and training, and Collection Unity. The division makes things easier for customers and staff through improving its website presence and self-service tools available online, reviewing forms and processes, creating a single point of contact for people that owe both tax and non-tax debt, and maximizing the use of Revenue Online. The division improves employee development and training by providing more cross-training and development opportunities for staff, ensuring that managers have the tools they need to be successful, providing more diversity, equity, and inclusion training, and expanding recruiting efforts more broadly across the state. Finally, Collections Unity is important because the division was newly created in July 2021 and must identify and clarify its identity as a division. This is achieved by creating a unified culture in the newly formed division that supports alignment of policies, procedures, desk guides and customer service expectations, developing division-wide performance metrics, establishing an employee recognition program, and supporting the agency and division's mission, vision, values, and goals.

Key external partners:

- Private collection firms
- Licensing agencies (DMV, Construction Contractors' Board, etc.)
- Federal government (Treasury Department, IRS)
- DAS Statewide Accounts Receivable Management
- Employers
- Businesses
- Individual taxpayers
- 213 state and local governmental entities
- Department of Justice

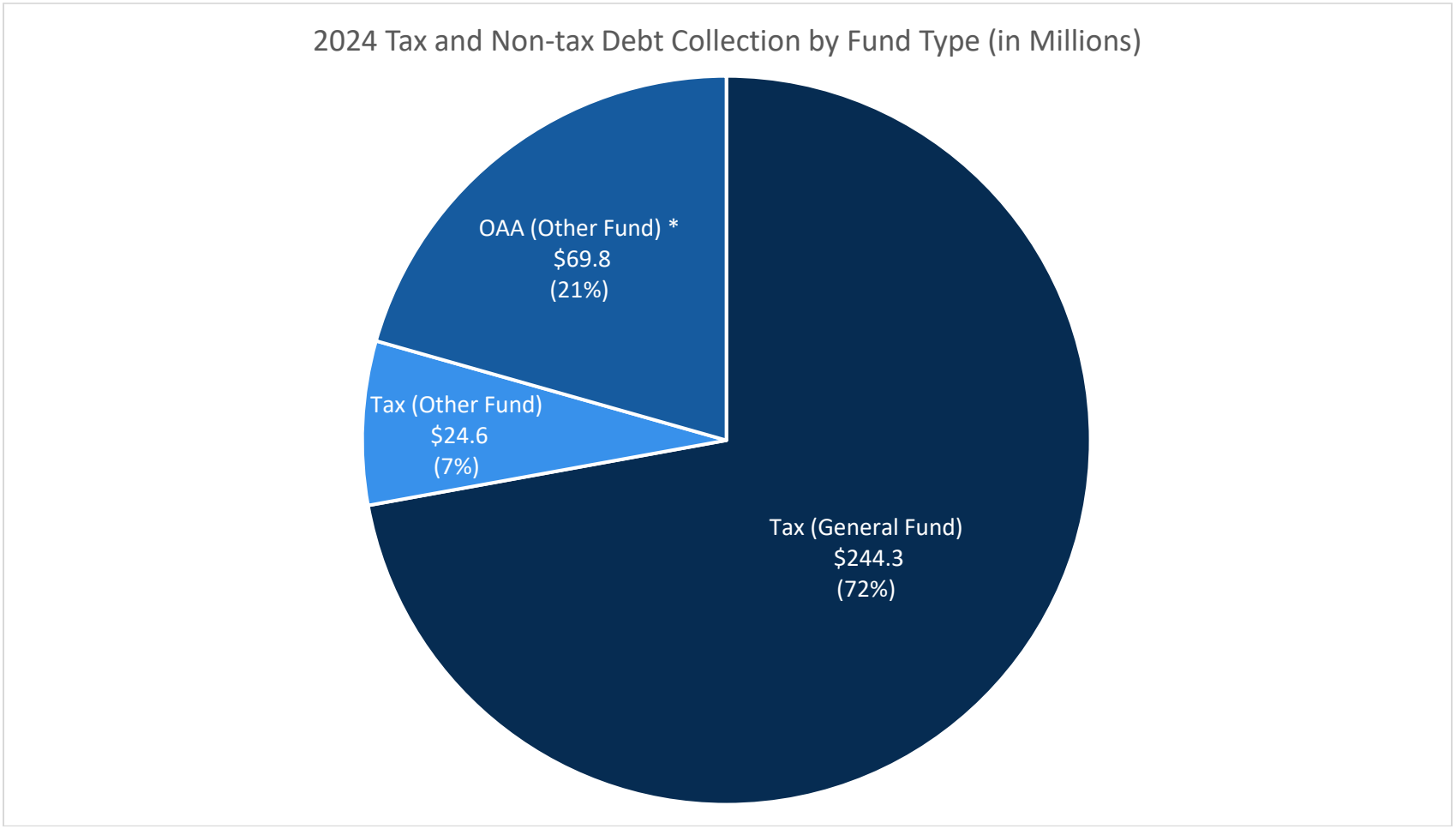
Program Justification

The Collection Division assists people who owe in resolving their debt. It also ensures people who owe understand the importance of proper income tax withholding or estimated tax payments to avoid the need for collection action in future tax filing years. The division supports this through letters, education, face-to-face contact, online interactions through Revenue Online, and the Collection Call Centers as well as establishing payment plans and enforced collections such as garnishments and seizures.

Program Performance

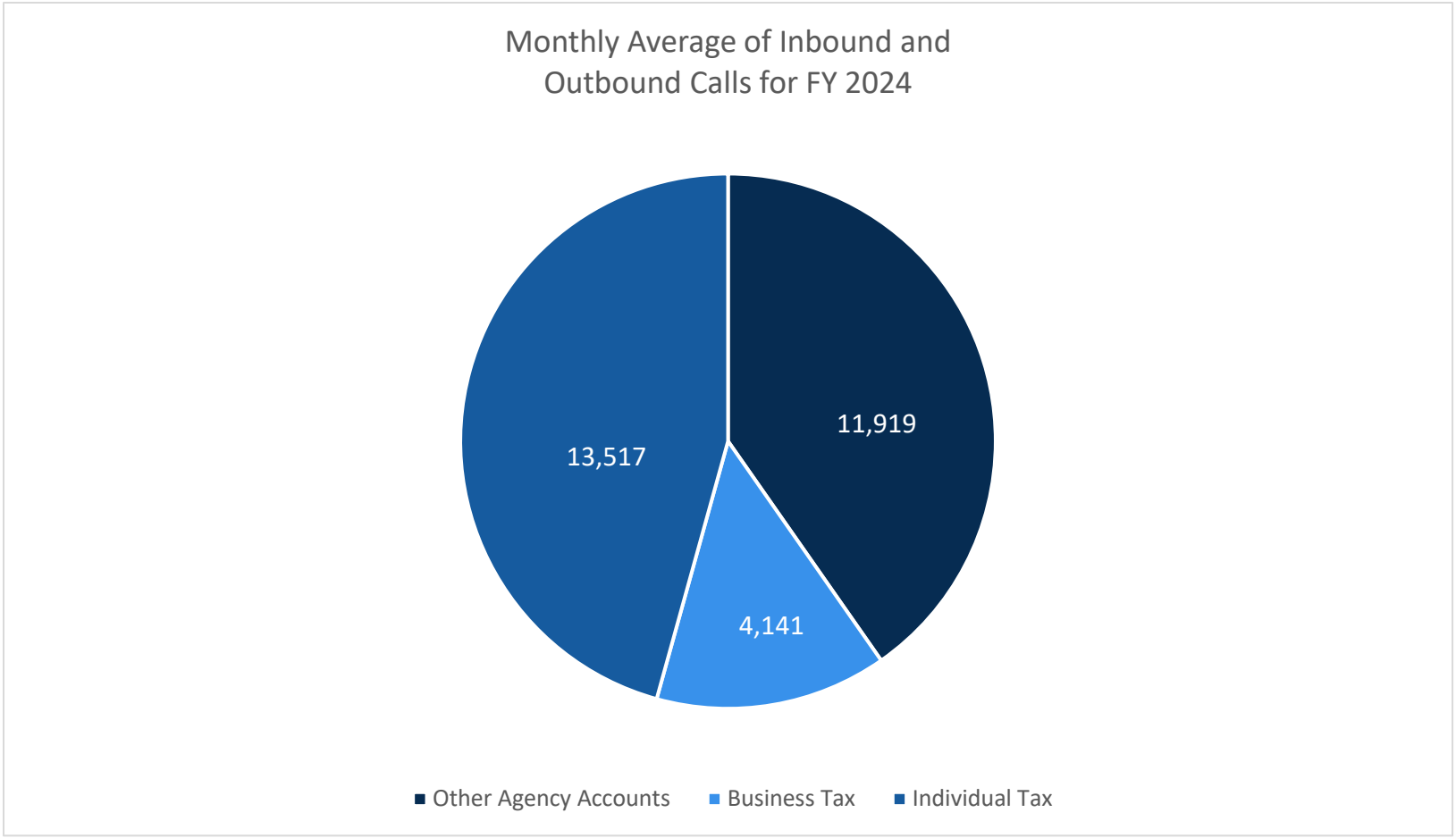
Percentage of delinquent collections by fund type: The Collection Division collected over $338 million in tax and non-tax debt during fiscal year 2024. This was an expected increase in overall collections, in part due to the substantial kicker which resulted in refund offsets exceeding those of the past several years. Figure 1 shows preliminary numbers for the breakdown between General Fund and Other Fund collections.

Figure 1:



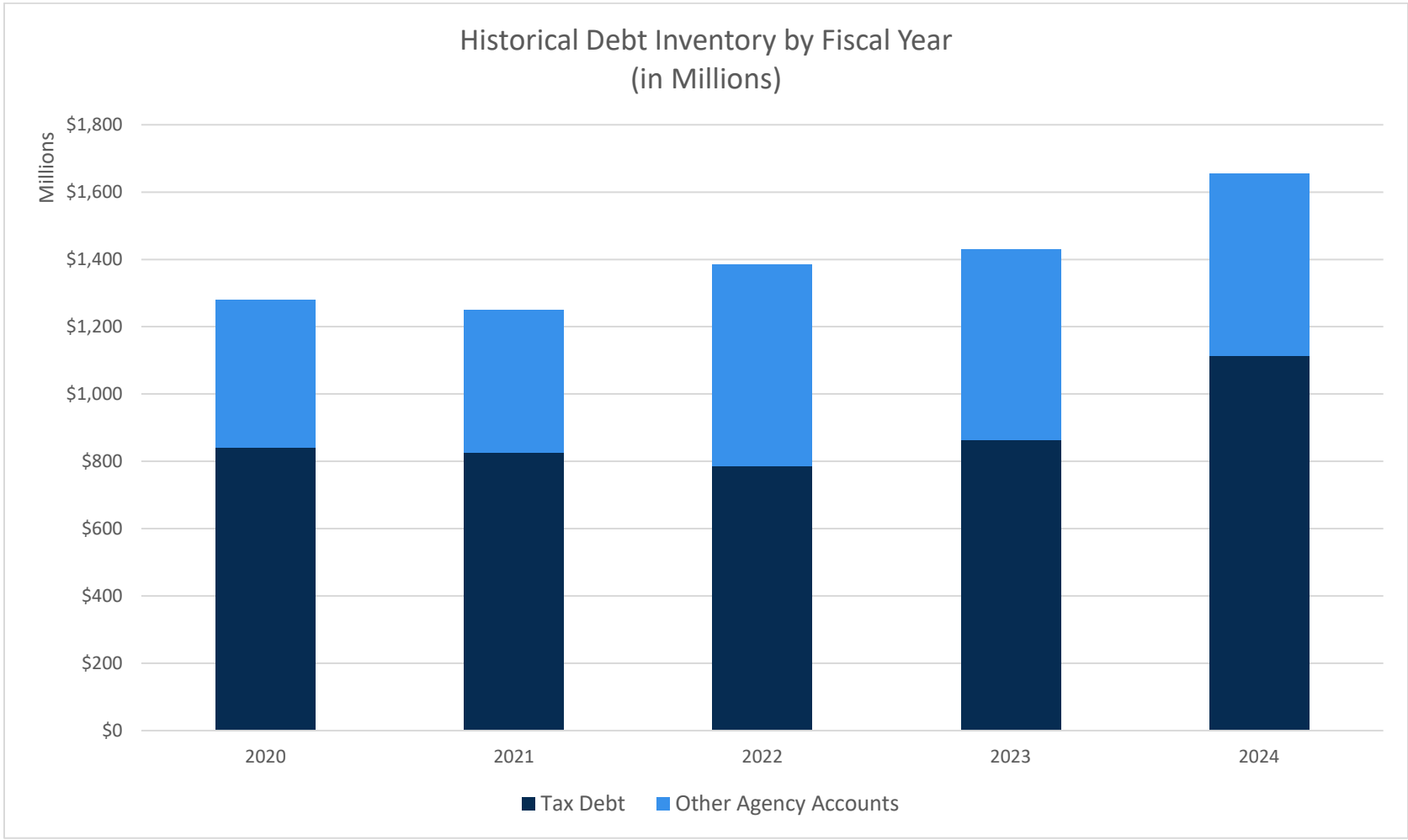
Call Volume: Collectors handle calls from people that owe both tax and non-tax debt. During FY 2024, in an average month, the collectors fielded approximately 29,577 calls. Figure 2 shows the average monthly calls handled for Other Agency Accounts, as well as taxpayers that have business or individual tax debt.

Figure 2:



Historical Debt Inventory: Liquidated and Delinquent debt is debt that ages to a specific date in statute and is fixed and known to the person who owes the debt. Certain payroll tax failure-to-file assessments were paused during FY23 (to allow for implementation of the Employment Department's modernization project) and resumed during FY24, resulting in a larger than typical annual increase in tax debt. Figure 3 illustrates the value of the inventory we have available to collect over the prior five fiscal years.

Figure 3:



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

ORS 305.015 provides that "It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state…" The agency and its administrative divisions are established under ORS 305.025.
ORS Chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program, which includes the provisions related to collections. These statutes require the department to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.
ORS 293.250 and associated provisions in the Oregon Accounting Manual (OAM) provide authority for much of OAA's collection work. Additional laws, such as the local agreement provisions contained in ORS 190.240, supplement this authority.
ORS Chapter 18 provides much of the authority for specific collection actions such as garnishment and seizure.

Funding Streams

The Tax Collection Section is funded almost entirely through the General Fund. The Other Funds expenditures are primarily for the administration of the transit district tax programs, Marijuana Retail Tax, and the Corporate Activity Tax.
The Other Agency Accounts Section is funded through Other Funds resulting from collection fees paid by client agencies for the section's services.
The Operations, Policy and Systems Section is funded through General Fund and Other Fund revenues. The Other Funds expenditures are primarily for the administration of Other Fund programs such as transit district tax programs, Marijuana Retail Tax, Corporate Activity Tax, and Other Agency Accounts administration.

Describe how the 2025–27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023–25.

The division is requesting additional resources in a Policy Option Package to support the increased volume of collection accounts due to 2019 SB 2005 (Paid Leave Oregon).

Collection Administration

Program Overview

The Collection Division Administration area has program responsibility for the collection of delinquent debt owed to Oregon.

Program Funding Request

Collection Administration									
	General Fund		Other Funds		Total Funds		POS	FTE
2023-25 LAB	$	3,481,454	$	2,233,407	$	5,714,861	1	1.00
2025-27 CSL	$	3,856,681	$	2,155,487	$	6,012,168	1	1.00
2025-27 ARB	$	3,356,681	$	2,774,223	$	6,130,904	5	4.52
2025-27 GB	$	2,835,509	$	2,180,025	$	5,015,534	5	4.52
2025-27 LAB	$	3,909,971	$	2,097,336	$	6,007,307	1	1.00
Difference (CSL-LAB)	$	53,290	$	(58,151)	$	(4,861)	-	-
% change		1.4%		-2.7%		-0.1%	0.0%	0.0%

Program Description

Collection Division Administration consists of one position, the division administrator. The Collection Division administrator participates on the department's executive leadership team to contribute toward the leadership of the agency, establish broad division policy, and ensure alignment with the agency's strategies and goals.

The division administrator leads the development of Collection Division strategic plans, strategies, resources, and organization plans for the effective delivery of services by developing teams that work toward meeting the department's mission, vision, and goals. The administrator plans, coordinates, monitors, implements, and reports progress on multiple facets of operations, including voluntary compliance, enforcement, customer experience, and employee engagement. Core functions include the collection of tax and non-tax debt owed to the state of Oregon, policy development, and budget management, which all require coordination in the division and with key business partners, both internal and external.

Each section in the division is led by a section manager who manages the programs and functions within their responsibility. They join the administrator on the division's leadership team. The division executive assistant is located within the Business Division budget; however, the position supports the Collection Division administrator and leadership team by organizing meetings, maintaining documentation, updating

organization charts, and providing support for division management and the collection function.

Program Justification
The Collection Division collected nearly $340 million in tax and non-tax debt during fiscal year 2024.

Program Performance
Performance of individual programs is discussed thoroughly in the program sections of the budget document.

Enabling Legislation/Program Authorization
ORS 305.015 provides that "It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state…" The agency and its administrative divisions are established under ORS 305.025.

ORS Chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program, which includes the provisions related to collections. These statutes require the department to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

ORS 293.250 and associated provisions in the Oregon Accounting Manual (OAM) provide authority for much of OAA's collection work. Additional laws, such as the local agreement provisions contained in ORS 190.240, supplement this authority.

ORS Chapter 18 provides much of the authority for specific collection actions such as garnishment and seizure.

Funding Streams
The Administration function is funded by a split of General Fund and Other Fund revenues attributable to the services provided to each of the three sections within the division.

Recovery Services

Program Overview
The Recovery Services Section (RSS) contained both administrative and support functions for the Collection Division during the 2023–2024 fiscal year. This section was dissolved (as discussed below), and the funding and positions were split into the Operations, Policy and Systems Section and the re-established Other Agency Accounts (OAA) Section.

Program Funding Request

Recovery Services					
	General Fund	**Other Funds**	**Total Funds**	**POS**	**FTE**
2023-25 LAB	$ 5,271,654	$ 14,523,315	$ 19,794,969	95	95.00
2025-27 CSL	$ -	$ -	$ -	0	-
2025-27 ARB	$ -	$ -	$ -	0	-
2025-27 GB	$ -	$ -	$ -	0	-
2025-27 LAB	$ -	$ -	$ -	0	-
Difference (CSL-LAB)	$ -	$ -	$ -	-	-
% change	0.0%	0.0%	0.0%	0.0%	0.0%
*** Section split into Operations, Policy and Systems and Other Agency Accounts.**					

Program Description
Prior to April 2024, the RSS housed the OAA collection units, which are entirely funded through fees charged to the department's clients for the services it provides and thus is Other Funds, and three support units that support both the tax and non-tax collection functions of the division. The three support units—Bankruptcy/Collection Agency Program, Central Support, and the Financials Team, which handles hardship cases—are funded through both General Fund and a variety of Other Fund revenue streams.

Program Justification
The Collection Division was created through legislative action in July 2021. Initially, the division was organized into three areas: Recovery Services Section (RSS); Tax Collection Section (TCS); and the Operations, Policy and Systems Section (OPS). The way these sections were organized made it extremely difficult to manage the division budget due to the variety of Other Fund revenue streams we use. Having evaluated the operations of the

division for the last three years, the division determined that the OAA function needs to be isolated in its own structure for budget purposes because it is a self-supporting section and does not bill for its services against the tax revenue streams unlike other areas of the department. The structure established in 2021 requires multiple types of Other Fund tracking, is cumbersome, and is difficult to track accurately and well. Additionally, the agency is undergoing a cost allocation system evaluation to help it more accurately account for the various Other Fund revenue streams it is responsible for. As a result, it moved the three support units from RSS to the OPS Section within the Collection Division organizational structure. This caused the RSS to be dissolved and the OAA Section to be created so that the funding structure is isolated to 100 percent Other Fund positions that are paid for by the fees the section charges its client agencies.

Program Performance
With the removal of three units from the RSS (now known as simply the Other Agency Accounts Section) to the OPS Section, we expect the budget and accounting to be simplified and more accurate for both sections. Additionally, moving these three units to another section greatly equalizes the span of control within the division. Two of the sections (OAA and OPS) will have approximately 55 staff under their control.

Enabling Legislation/Program Authorization
ORS 305.015 provides: “It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state. ...” The agency and its administrative divisions are established under ORS 305.025.

ORS Chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program, which includes the provisions related to collections. These statutes require the department to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

ORS 293.250 and associated provisions in the Oregon Accounting Manual (OAM) provide authority for much of the division’s OAA collection work. Additional laws, such as the local agreement provisions contained in ORS 190.240, supplement this authority.

ORS Chapter 18 provides much of the authority for specific collection actions such as garnishment and seizure.

Funding Streams
The administrative functions of the division are funded through General Fund and Other Fund revenues. The Other Funds expenditures are primarily for the administration of the transit district payroll and self-employment tax programs, Marijuana Retail Tax, Corporate Activity Tax, and OAA administration.

Operations, Policy, and Systems

Program Overview
The Collection Division has program responsibility for the collection of delinquent debt owed to Oregon.

Program Funding Request

Operation Policy and Systems										
	General Fund		Other Funds		Total Funds		POS	FTE
2023-25 LAB	$	1,219,711	$	737,541	$	1,957,252	8	7.04
2025-27 CSL	$	7,361,528	$	3,622,996	$	10,984,524	48	47.50
2025-27 ARB	$	7,361,528	$	3,623,056	$	10,984,584	48	47.50
2025-27 GB	$	7,361,528	$	3,623,056	$	10,984,584	48	47.50
2025-27 LAB	$	7,361,528	$	4,262,882	$	11,624,410	52	51.02
Difference (CSL-LAB)	$	-	$	639,886	$	639,886	4	3.52
% change		0.0%		17.7%		5.8%	8.3%	7.4%

Program Description
The Operations, Policy, and Systems Section (OPS) provides support to the operations of the division's two other sections. OPS includes administrative and support functions for the Collection Division. The administrative functions include the Collection Agency Program (CAP) and bankruptcy support for both tax and non-tax debts. CAP contracts with private collection firms (PCF) to collect tax and non-tax debt. The Bankruptcy Team works to protect the interest of the state in bankruptcy situations including receiving, processing, and monitoring bankruptcy cases, performing filing enforcement actions, and applying bankruptcy payments. The support functions within OPS include the settlement offer process, financial statement processing, skip trace, and clerical support.

OPS provides additional support for the operations of the Tax Collection Section and the Other Agency Accounts Section through the following functions:

- Systems: This unit coordinates the maintenance and operations of the systems the Collection Division uses to deliver services, including GenTax updates and related training, etc.
- Account maintenance: Staff do refund reviews and other account adjustments related to collection actions.
- Data matching and analysis: This unit is responsible for ensuring the Financial Institution Data Match program runs properly. This

unit is also responsible for the performance metrics in the division and external reporting of liquidated and delinquent debt balances and activities to the Legislative Fiscal Office and the Department of Administrative Services each year.

- Policy: This unit provides policy direction for the program, coordinates administrative rule processes, authors the program's forms and publications, monitors and implements legislation, develops fiscal impact statements for new legislation, develops legislative concepts to address issues in program administration, responds to correspondence from customers, and provides annual new law training to staff and practitioners.
- Appeals: This unit handles appeal requests, which occur when the taxpayer does not agree with the action the agency has taken on a collection action (for example – personal responsibility for tax debt, foreclosure proceedings, occupational license suspensions, etc.). In response to appeal requests, staff research the laws governing the action and provide an objective written response to the disagreement. They also coordinate and conduct in-person or phone conferences and issue the final determination following the conference. This unit also handles appeals filed through the Oregon Tax Court or the Office of Administrative Hearings.
- Division Training: This unit handles coordinating the required training for staff in the division. Training topics include diversity, equity, and inclusion; interpersonal skills training; technical training related to policy and procedures; and other required training for the division.
- Miscellaneous: This unit also responds to escalated constituent issues coming from the Governor's Office, legislators, or the department director to provide the taxpayer with understanding of laws or rules related to the issue and work with the customer to find a resolution. This unit responds to public records requests related to collections and supports state agencies with the Vendor Coordination program for offsets. This unit manages contracts held within the division such as the Financial Institution Data Match contract. This unit also analyzes costs related to debt collection services and makes recommendations on the rate the division will charge state agencies for collecting delinquent debt on their behalf.

Program Justification

The OPS section supports the successful operation of the division's two other operational sections. The work of this section, in partnership with the other two sections, directs the processes and outcomes relating to the development of division policies, collection-related legislation and rules, appeals, metrics, performance standards, special projects, and operations to effectively collect debt owed to the State of Oregon.

Program Performance

Private Collection Firm Partnership: We currently engage with four private collection firms (PCF). Figure 1 illustrates the current number of accounts held by each PCF as of June 30, 2024. Figure 2 illustrates the value of the accounts held by each PCF as of the end of the fiscal year.

Figure 1:

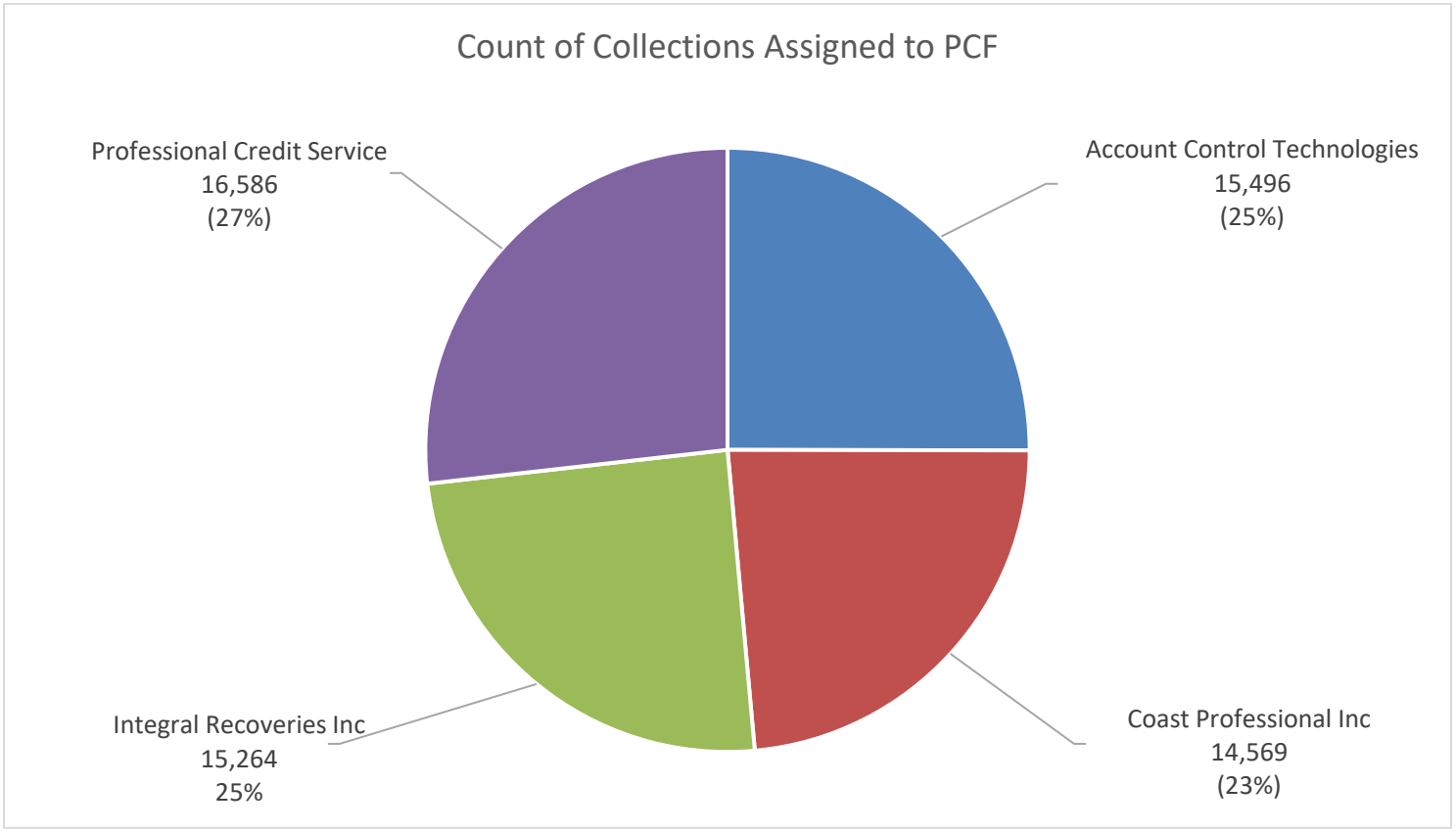
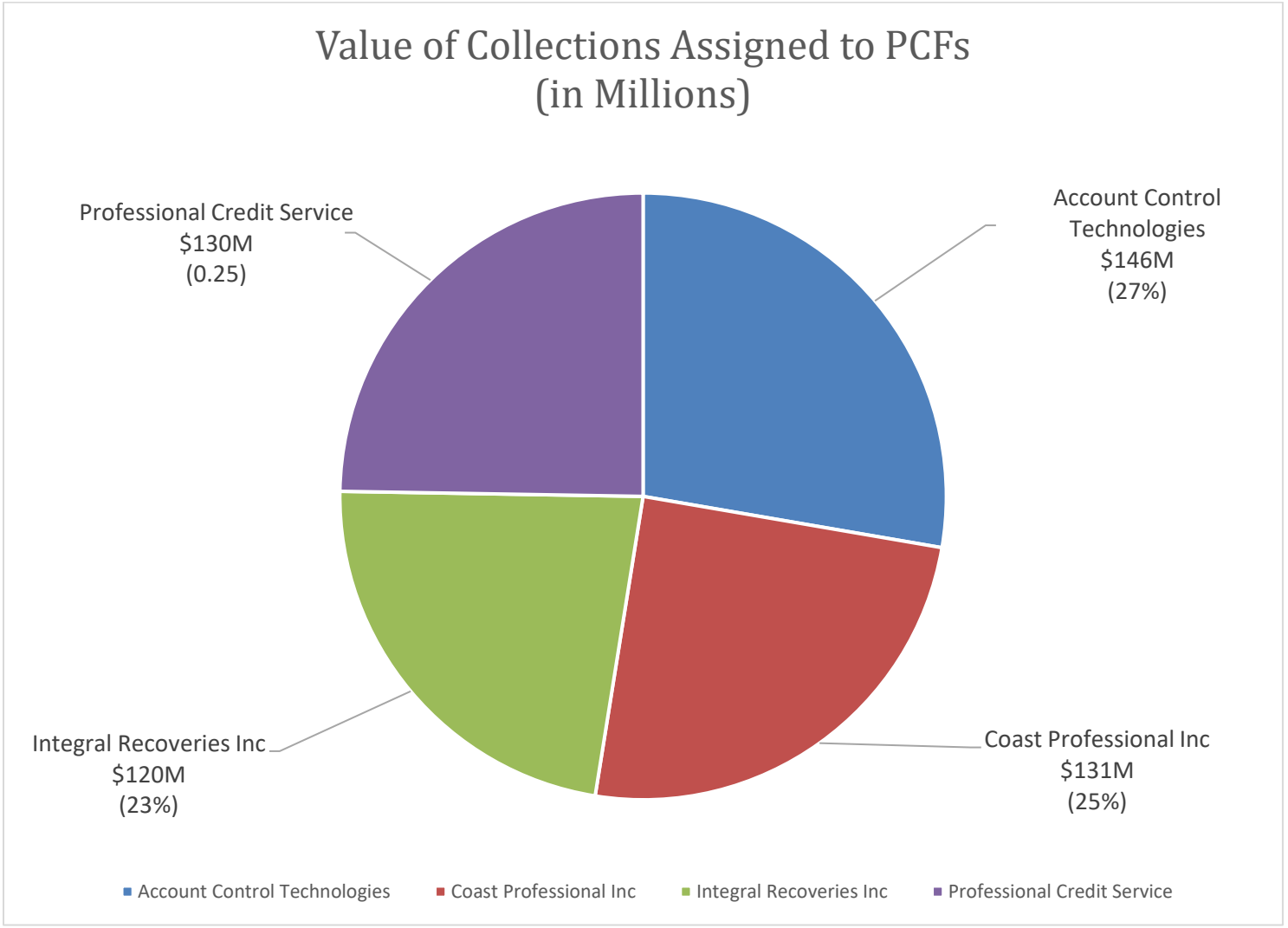

Count of Collections Assigned to PCF
Professional Credit Service
16,586
(27%)
Account Control Technologies
15,496
(25%)
Integral Recoveries Inc
15,264
25%
Coast Professional Inc
14,569
(23%)

Figure 2:


Value of Collections Assigned to PCFs
(in Millions)
Professional Credit Service
$130M
(0.25)
Account Control
Technologies
$146M
(27%)
Integral Recoveries Inc
$120M
(23%)
Coast Professional Inc
$131M
(25%)
Account Control Technologies
Coast Professional Inc
Integral Recoveries Inc
Professional Credit Service

Operations, Policy and Systems (OPS) section performance: The OPS section handles a multitude of tasks that ensure the continued operations of the division. Figures 3 through 5 show much of the volume and variety of the tasks completed on a yearly basis. In addition to the tasks that can be measured, this unit also creates and validates reports such as the annual report on liquidated and delinquent (L&D) debt to the Legislative Fiscal Office (LFO), the quarterly Accounts Receivable Performance Management (ARPM) reports, and the semi-annual vendor coordination reports required by the Oregon Accounting Manual. This unit is also responsible for managing the agreements, processes, and success of the department's participation in and use of data from Financial Institution Data Match, State New Hire Reporting, Vendor Coordination, state procurement data match, State Income Tax Levy Program, and US Treasury Offset Program. The OPS unit has successfully implemented major projects recently including the Delinquent Taxpayer List, Settlement Offer process improvement, and Automated Garnishments. This unit has also created web content to provide clarity to customers about common collection activities and processes.
Projects that this team is currently working on include:

- An agency-wide effort to establish a single point of contact for customers who owe both tax and non-tax debts (One-Stop Shop).
- A correspondence and letter improvement project that seeks to review correspondence, letter components, and explanations to provide clarity and include translations for additional languages.
- Electronic Garnishment. This allows DOR to issue garnishments through electronic means to financial institutions and payroll processing companies and receive garnishment payments and responses from these through an ACH type payment.
- Collection Scoring. This will assign a collection risk score on an account based on customer behavior. The Collection Scoring project is an inventory management tool intended to sort accounts so that they are worked by the right person at the right time.
- Adding a QR code to collection notices that would allow the customer to scan the code and direct them to our Revenue Online website to easily make a payment.
- Implementation of SB 1595 (2024) related to statewide garnishment changes.

This section was reorganized late in fiscal year 2023 to include three units providing additional specific support tasks.

- Collections Central Support: This team supports the entire division and handles tasks such as scanning mail, adding accounts into GenTax, and manually processing returns that cannot be automatically processed. This unit completed nearly 270,000 support tasks during fiscal year 2023 and over 254,000 support tasks during fiscal year 2024.
- Financials Team: This team handles hardship cases through the settlement offer process, review of financial statements, and skip trace functions. This team also hosts a small group of Revenue Agents specializing in combined tax and non-tax collection efforts. This team completed over 1,300 financial statements and settlement offers in FY 2023, and nearly 1,500 in FY 2024.
- Administrative Services Unit: This unit handles bankruptcy cases as well as managing the relationship between the state and private collection firms. In fiscal year 2024, this team worked 7,000 filed bankruptcy cases, including nearly 5,400 discharged bankruptcy cases, nearly 690 dismissed bankruptcy cases and 6,072 closed bankruptcy cases as well as nearly 5,200 bankruptcy payments.

Figure 3: The OPS section handles a variety of appeals-related work.

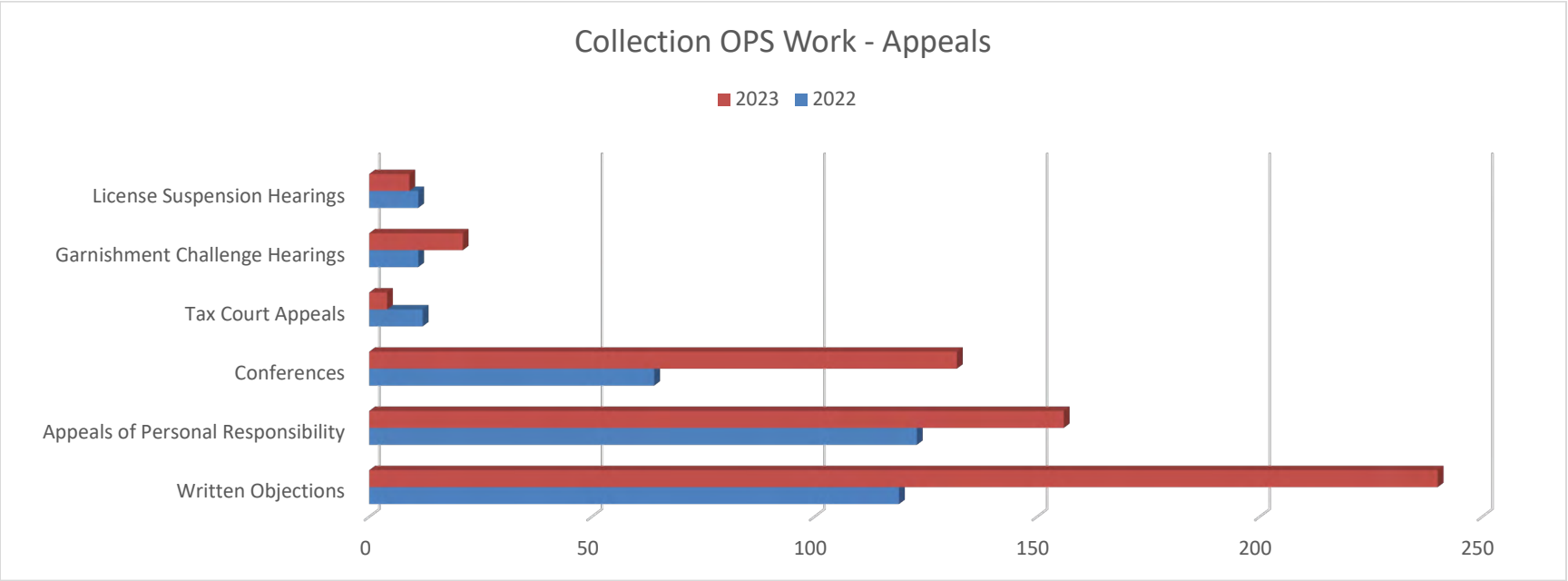


Figure 4: Several types of compliance checks are also handled by this section, with a subsection of taxpayer compliance checks being introduced to the workload in 2023.

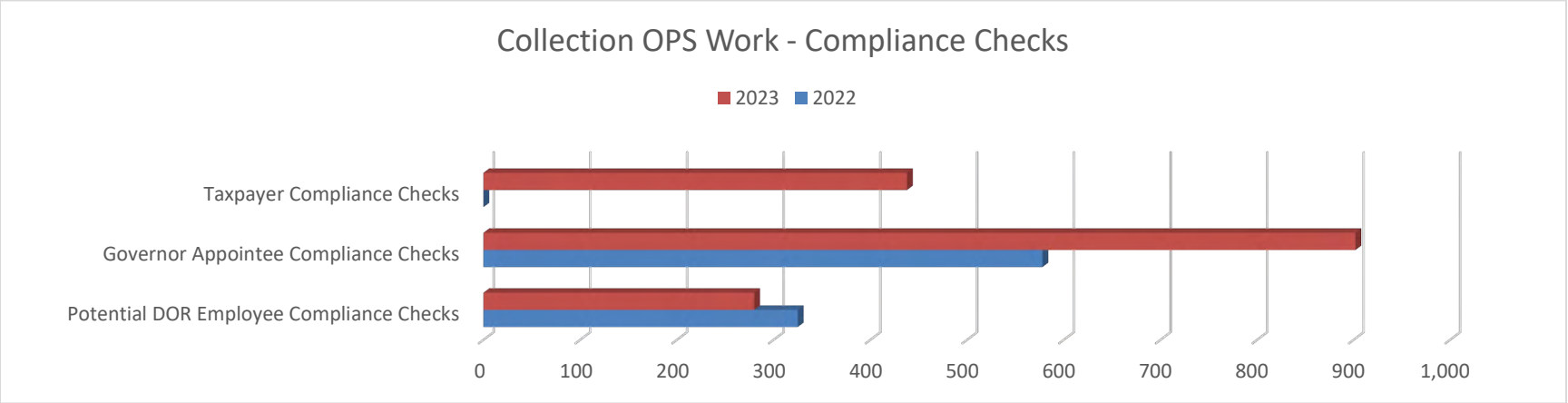


Figure 5: Specialized tasks handled by this section are diverse and frequently require a deep understanding of the subject matter.

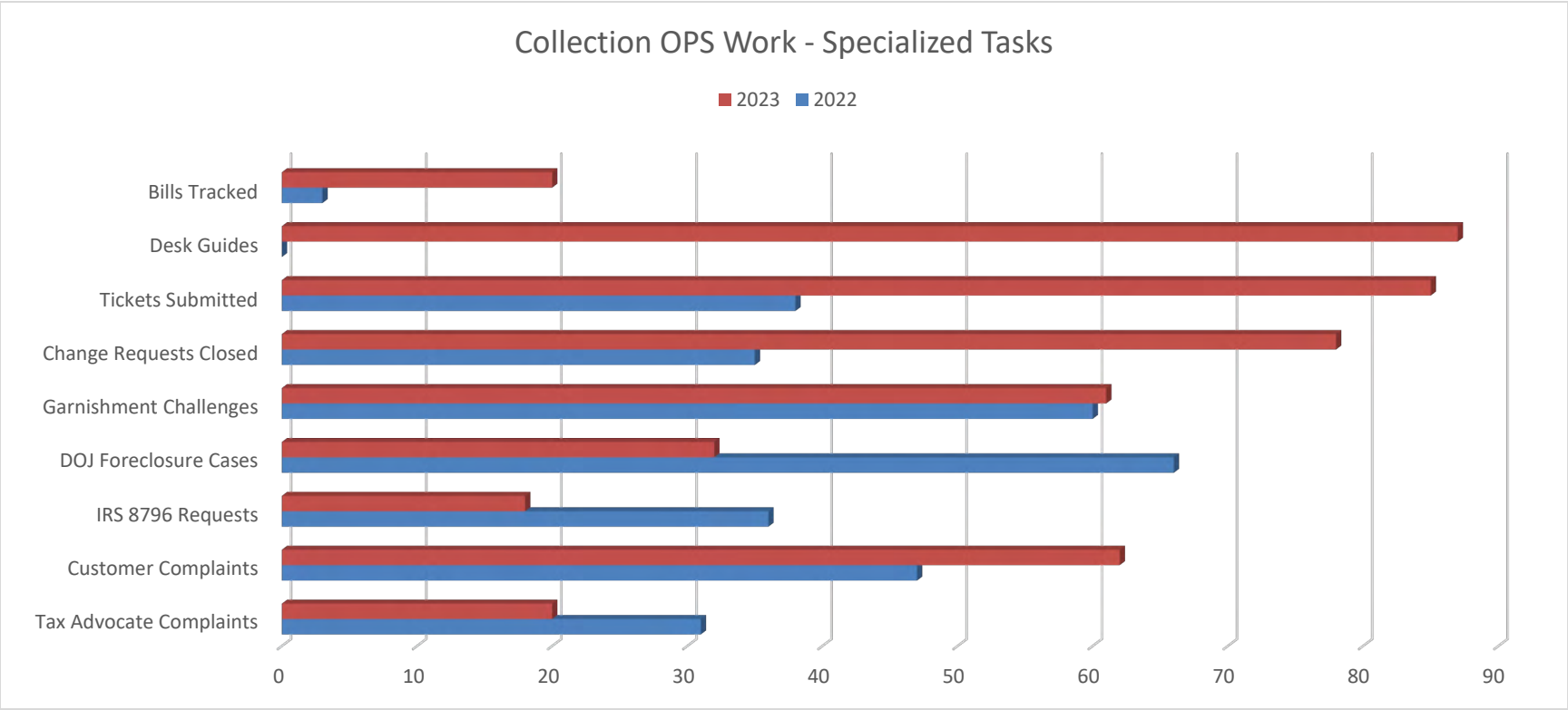
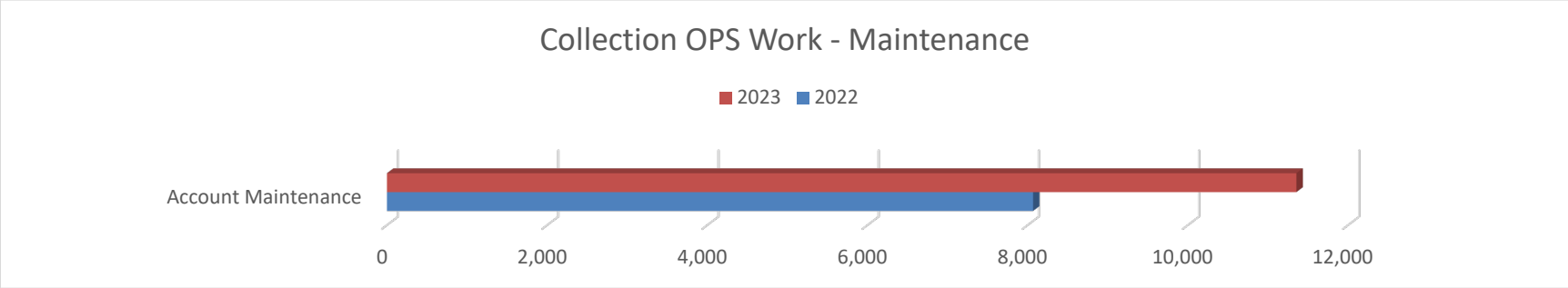


Figure 6: Additional account maintenance on taxpayer accounts is also performed by this section on an as-needed basis.



Enabling Legislation/Program Authorization

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ORS 293.250 and associated provisions in the Oregon Accounting Manual (OAM) provide authority for much of the division's Other Agency Accounts (OAA's) collection work. Additional laws, such as the local agreement provisions contained in ORS 190.240, supplement this authority.

ORS Chapter 18 provides much of the authority for specific collection actions such as garnishment and seizure.

Funding Streams

The administrative functions of the division are funded through General Fund and Other Fund revenues. The Other Funds expenditures are primarily for the administration of the transit district payroll and self-employment tax programs, Marijuana Retail Tax, Corporate Activity Tax, and OAA administration.

Tax Collection

Program Overview
The Tax Collection Section is responsible for addressing and collecting delinquent taxes from businesses and individuals. Collection activity occurs when there are unpaid taxes resulting from a taxpayer filing a return without full payment, assessments based on processing or audit adjustments, or filing enforcement activity.

Program Funding Request

Tax Collection									
	GF		OF		TF		POS	FTE
2023-25 LAB	$	26,771,406	$	2,635,182	$	29,406,588	146	144.89
2025-27 CSL	$	28,576,737	$	2,347,542	$	30,924,279	140	139.75
2025-27 ARB	$	28,576,737	$	2,446,326	$	31,023,063	141	140.25
2025-27 GB	$	27,345,054	$	3,347,542	$	30,692,596	140	139.75
2025-27 LAB	$	28,180,157	$	2,343,536	$	30,523,693	138	137.75
Difference (CSL-LAB)	$	(396,580)	$	(4,006)	$	(400,586)	(2)	(2.00)
% change		-1.4%		-0.2%		-1.3%	-1.4%	-1.4%

Program Description
The Tax Collection Section revenue agents provide collection support for other divisions' tax programs, including personal income tax, corporate income and excise tax, corporate activity tax, payroll withholding, statewide transit tax, Lane County and TriMet transit districts taxes, property tax deferral, timber, cigarette and other tobacco products, marijuana tax, vehicle privilege and use taxes, bicycle tax, emergency communications tax, and the heavy equipment rental tax, among others. The Tax Collection Section houses the agency's largest call center.

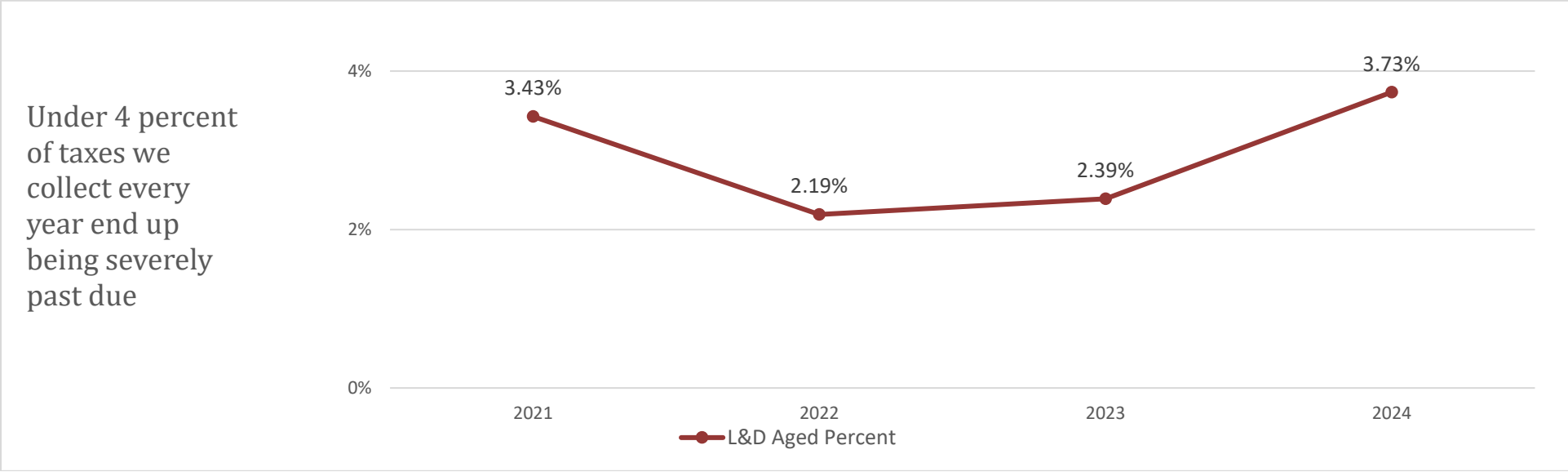
All revenue agents work daily with taxpayers, either in person or over the phone, to resolve unpaid tax issues. Revenue agents offer multiple payment options including ACH payment plans, manual payment plans, temporary payment plans, temporarily uncollectible status, and suspended collection status to fit taxpayers' circumstances. When taxpayers are not on an approved payment option, revenue agents collect through garnishment and advanced collection action such as occupational license suspension. If taxpayers are financially unable to pay their debt, the department provides options for taxpayers to settle their debt or for the department to cancel the debt if certain criteria are met. Agents make it a priority to work with

taxpayers to promote future compliance and self-efficiency by educating taxpayers with information and assistance. This is so taxpayers understand how they can use the department's self-service tools to resolve their debt issue, prevent debt from being created in the future, or work with an agent who is ready to assist in a helpful, pleasant, and professional manner. Revenue agent 2s and 3s provide presence throughout the state by making in-person visits to businesses and personal residences. Revenue agents also perform collections of delinquent taxes owed by businesses.

Program Justification
The Tax Collection Section supports the enforcement of Oregon tax law and promotes voluntary compliance. The section's collection activities support the agency's filing enforcement activities. Filing enforcement would have little effect on enforcing tax law if the collection of the amounts established through filing enforcement was not pursued.

Percentage of total Accounts Receivable that is Liquidated and Delinquent
Of the over $22 billion in revenue the department collects in taxes each fiscal year, very little of it ends up severely past due (more than 90 days delinquent) and in collections. Many private sector businesses target less than 10 percent of their accounts receivables to go into delinquent status. Figure 1 shows that the agency typically keeps its severely delinquent accounts receivables well below that standard.

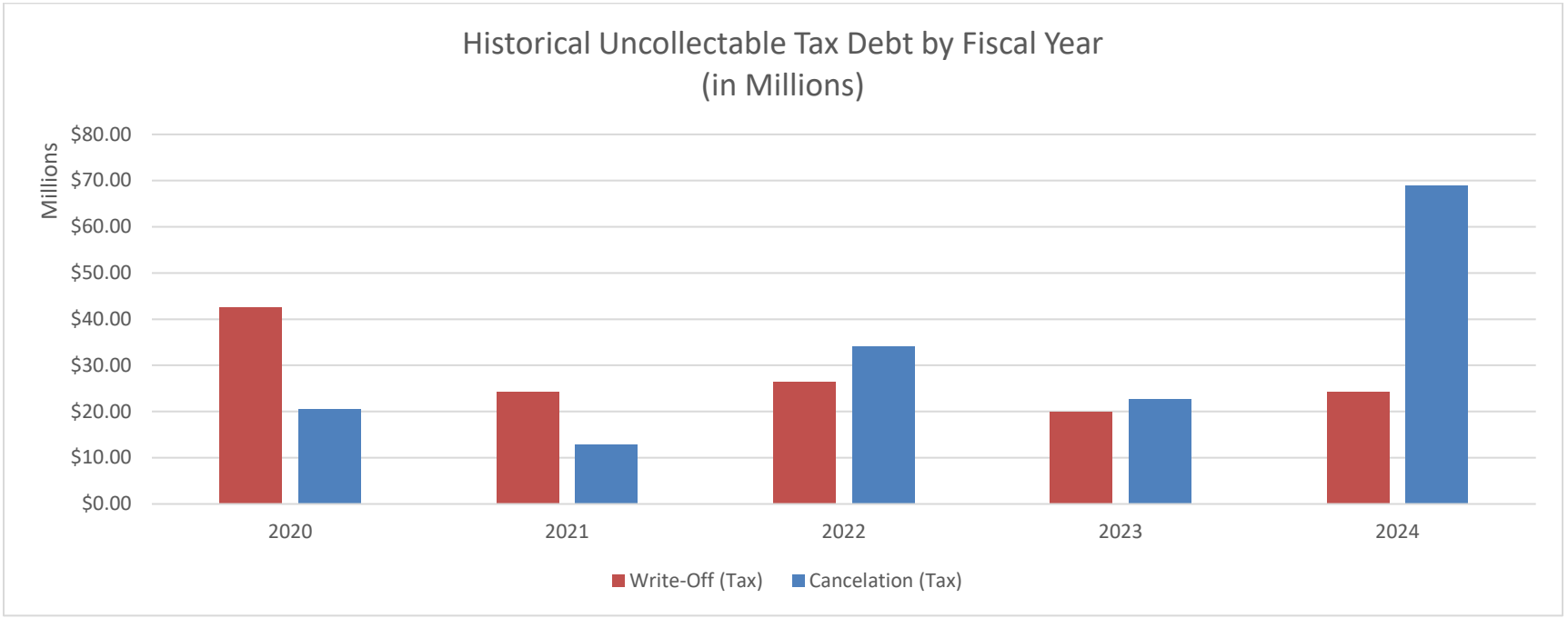
Figure 1:



Program Performance
As of June 30, 2024, delinquent accounts totaled approximately $1.11 billion, and the division has collected more than $268 million for fiscal year 2024 in revenues from tax debt.

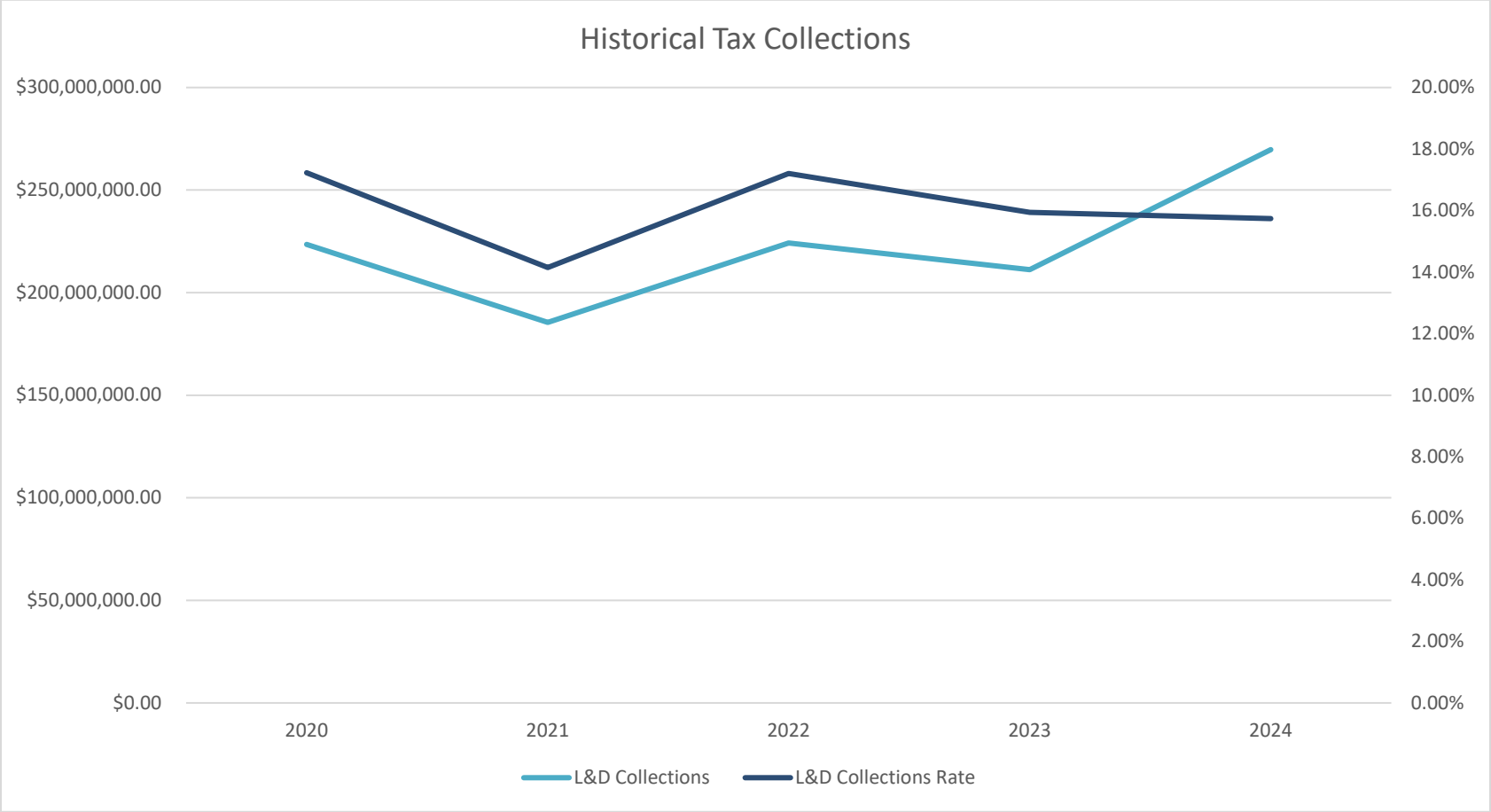
Beginning with fiscal year 2018, agencies were required to track the amount of debt that they write-off or cancel, a requirement established in House Bill 2947 (2017). Figure 2 shows the value of the tax debt that the agency has written-off or cancelled for the prior five fiscal years. ORS 305.155(1) requires the department to cancel uncollectible debt after seven years. The departments writes-off uncollectible debt after three years and cancels any debt still in write-off after four years. After a pause in writing off debt during the department's GenTax system implementation, the department wrote off a large amount of debt in FY 2019. The increase in cancellations for FY 2024 represents amounts that were written off during FY 2019. Agencies for which the department collects in Other Agency Accounts report their own write-off and cancellation actions. Because the department's client agencies track that non-tax debt information, it is not included in this chart.

Figure 2:



Fiscal year 2024 figures for overall amounts of liquidated and delinquent tax indicate a stable collection rate, despite a marked increase in the total dollars collected. This is primarily due to an anticipated increase in the debt inventory as payroll tax failure-to-file assessments resumed during FY 2024 after a hiatus in FY 2023 due to the Employment Department's modernization project. Figure 3 shows delinquent tax collection amounts and rates over the past five years:

Figure 3:



Enabling Legislation/Program Authorization
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ORS Chapters 305, 314, 316, and 317 are the administrative statutes for the income tax programs, which includes the provisions related to collections. These statutes require the department to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

ORS Chapter 18 provides much of the authority for specific collection actions such as garnishment and seizure.

Funding Streams
The Tax Collection Section is funded almost entirely through the General Fund. The Other Funds expenditures are primarily for the administration of Other Fund tax programs such as the transit tax programs, lodging tax programs, and the corporate activity tax.

Other Agency Accounts

Program Overview

The Other Agency Accounts Section (OAA) is responsible for the collection of non-tax debt owed to the state of Oregon.

Program Funding Request

OAA					
	GF	OF	TF	POS	FTE
2023-25 LAB	$ -	$ -	$ -	0	0.00
2025-27 CSL	$ -	$ 13,288,489	$ 13,288,489	59	59.00
2025-27 ARB	$ -	$ 14,573,057	$ 14,573,057	66	65.16
2025-27 GB	$ -	$ 14,573,057	$ 14,573,057	66	65.16
2025-27 LAB	$ -	$ 14,516,332	$ 14,516,332	66	65.16
Difference (CSL-LAB)	$ -	$ 1,227,843	$ 1,227,843	7	6.16
% change	0.0%	9.2%	9.2%	11.9%	10.4%
*OAA newly established DCR					

Program Description

The Other Agency Accounts Section (OAA) houses the collection units that collect non-tax debt on behalf of other governmental entities. Formed in 1971, OAA serves as the state's centralized collections unit. As of June 30, 2024, OAA collects delinquent debt for 213 state agencies, boards, and commissions, including circuit courts and various educational and regulatory agencies. The revenues OAA collects are distributed to customer agencies, less the department's collection fees. OAA offers two categories of collection services: refund offsets only and full collection services. Offset collection services involve the collection of unpaid debts through the seizure of refunds being issued by the department that would otherwise be returned to people who owe. Full collection services include refund offset, as well as active collections including entering payment arrangements and garnishment of wages or assets.

Program Justification
As of June 30, 2024, delinquent accounts totaled approximately $571 million and the division collected more than $69 million for fiscal year 2024 in revenues for other agencies.

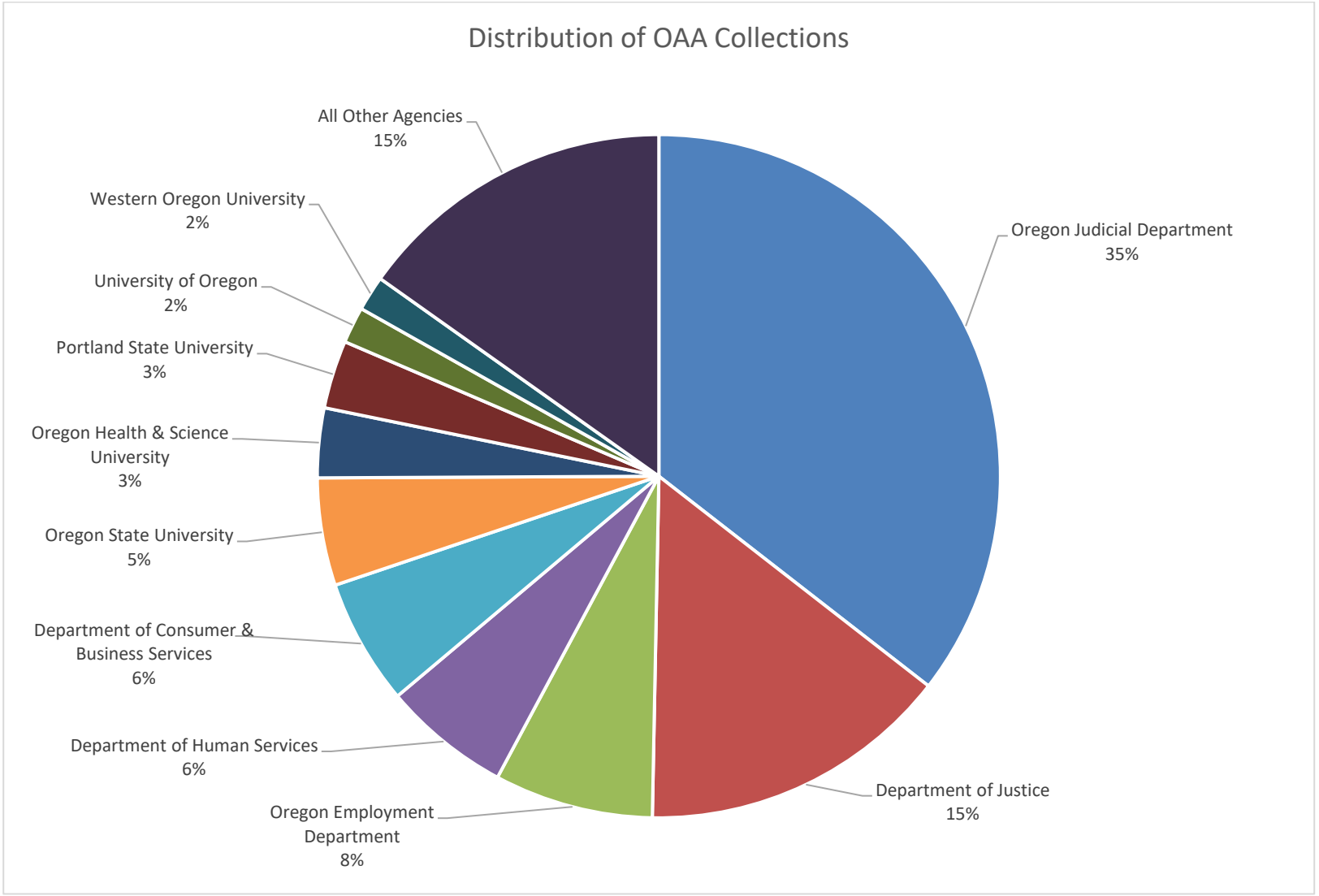
Program Performance
OAA collects a wide range of debt types including unpaid court judgments, parking tickets, parole and probation fees, student loans, and board-imposed penalties. In addition to the varying nature of the underlying debts collected, OAA also manages various processes and collection expectations among its customers. Some variability in customer needs and expectations is inherent to OAA's diverse debt portfolio. Therefore, OAA continually strives to realize the benefits of process streamlining and economies of scale, while meeting individual customer needs whenever possible.

Top 10 agency recoveries from July 2023 – June 2024
Figure 1:

Agency	Net Payments
Oregon Judicial Department	$24.8M
Department of Justice	$10.3M
Oregon Employment Department	$5.2M
Department of Human Services	$4.2M
Department of Consumer & Business Services	$4.2M
Oregon State University	$3.5M
Oregon Health & Science University	$2.3M
Portland State University	$2.2M
University of Oregon	$1.2M
Western Oregon University	$1.2M
All Other Agencies	$10.6M
Grand Total	$69.8M

Note: Net payment amounts displayed are values after administrative fees have been subtracted and are preliminary numbers, as fiscal year 2024. OAA data is not finalized until after February 2025 when the LFO's report on Liquidated and Delinquent Debt is published.

Figure 2:

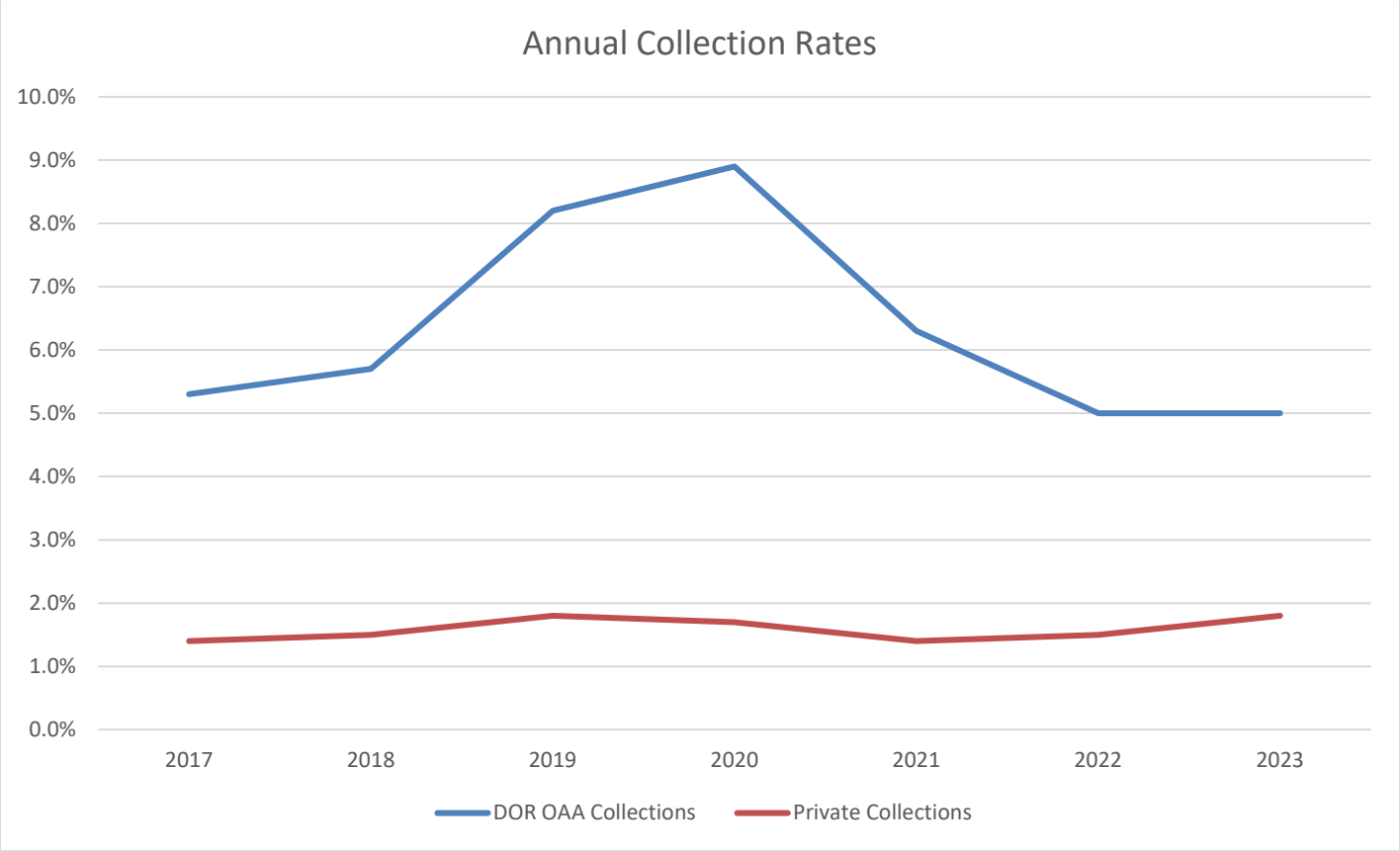


Debt Distribution: While OAA collects on behalf of many different state agencies, the majority of the debt portfolio belongs to a relatively small subset of agencies, with over 95% of assignments belonging to the top twenty agencies. Figure 3 shows top agencies in the debt portfolio at the end of FY 2024.

Figure 3:

Rank	Agency	# of Assignments	Types of Debts
1	Oregon Judicial Department	100,000+	Judgments for the circuit courts that include civil, criminal, driving infractions, and parking tickets
2	Oregon State Police	20,000+	Sex offender registration fees
3	Department of Consumer & Business Services	15,000+	Unpaid workers' compensation fund contributions, civil penalties, workers' compensation claims costs, and judgments
4	Oregon Employment Department	4,000+	Overpaid unemployment benefits and unpaid state unemployment insurance tax
5	Oregon Health & Science University	4,000+	Medical expenses, student loans
6	Department of Justice	2,000+	Child support balances
7	Oregon Department of Transportation	2,000+	Claims against others (vehicle collisions damaging state assets) damaging guard rails or street signs, DMV returned checks, and motor carrier weight mile tax
8	Oregon State University	2,000+	Unpaid tuition, housing, book fees, financial aid reimbursement, parking, and school loans (emergency loans and promissory notes)
9	Department of Human Services	1,000+	Overpayments to home care workers
10	Portland Community College	1,000+	Unpaid tuition, book fees, and financial aid reimbursement
11	Central Oregon Community College	1,000+	Unpaid tuition, book fees, and financial aid reimbursement
12	Construction Contractors Board	1,000+	Civil penalties
13	Oregon Department of Environmental Quality	500+	Violations of air quality, spills, hazardous materials, and underground tanks
14	Public Employees Retirement System	500+	PERS overpayments
15	Portland State University	500+	Unpaid tuition, housing, book fees, financial aid reimbursement, parking, and school loans (emergency loans and promissory notes)
16	Linn County Corrections	500+	Parole and probation fees
17	Douglas County Corrections	500+	Parole and probation fees, civil penalties, and fines
18	Linn-Benton Community College	500+	Unpaid tuition, book fees, and financial aid reimbursement
19	Chemeketa Community College	500+	Unpaid tuition, fees, other college expenses, book loans, and childcare services
20	Clackamas Community College	500+	Unpaid tuition, book fees, and financial aid reimbursement

OAA Annual Collection Rates: Collections by OAA returned to roughly pre-pandemic levels during FY 2022 and 2023 after experiencing increases in part from COVID relief efforts reducing the number of liabilities being collected upon.
Figure 4:



Note: FY 2024 data available after February 2025 when the LFO's report on Liquidated and Delinquent Debt is published.

Enabling Legislation/Program Authorization
ORS 305.015 provides that "It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state…" The agency and its administrative divisions are established under ORS 305.025.

ORS Chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program, which includes the provisions related to collections. These statutes require the department to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

ORS 293.250 and associated provisions in the Oregon Accounting Manual (OAM) provide authority for much of OAA's collection work. Additional laws, such as the local agreement provisions contained in ORS 190.240, supplement this authority.

ORS Chapter 18 provides much of the authority for specific collection actions such as garnishment and seizure.

Funding Streams
The Other Agency Accounts Section is funded through Other Funds. OAA's funding source consists of the Other Funds resulting from collection fees paid by the agencies for the section's services.

Collection Division

Essential Package 010—Vacancy Factor and Non-PICS Personal Services

Package Description

Purpose
This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

How Achieved
Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	1,062
Other Funds	$	(393,772)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	1,062
Other Funds	$	(393,772)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	1,062
Other Funds	$	(393,772)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Collection Division

Essential Package 021—Phased-In

Package Description

Purpose
This package includes the added costs of phasing in program dollars approved for the 2025–27 biennium.

How Achieved
This package phases in funds approved for the 2025–27 biennium associated with the Refundable child tax credit (HB3235) and developemnt of the schedule allowing personal income taxpayers to voluntarily report taxpayers' self-identified race and ethnicity identifiers (SB1) approved in the 2023 Legislative Session.

Agency Request Budget

Staff Impact

Position	1
FTE	0.75

Revenue Source

General Fund	$	154,429
Other Funds	$	3,234

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source
Position 1
FTE 0.75

Revenue Source

General Fund	$	154,429
Other Funds	$	3,234

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source
Position 1
FTE 0.75

Revenue Source

General Fund	$	154,429
Other Funds	$	3,234

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Collection Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	437,061
Other Funds	$	131,183

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	437,061
Other Funds	$	131,183

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	437,061
Other Funds	$	131,183

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Collection Division

Essential Package 090 Analyst Adjustments

Package Description

Purpose
This package reduces General Fund by $4,190 and Other Funds expenditure limitation by $2,011 to recognize savings from vacating the fifth floor of the Revenue building.

The package in Governor's Budget reduces General Fund by $2.0 million and increases Other Funds by $0.5 million for the following changes:

- A reduction of $1.0 million General Fund and an increase of $1.0 million Other Funds as a placeholder for the potential General Fund savings from DOR's updated cost allocation methodology, which is anticipated to be completed by February 2025.
- A reduction of $1.0 General Fund and $0.5 million Other Funds as a placeholder for the postage savings to be realized from discontinuing sending Statement of Account notices to taxpayers.

This portion was not recommended for the Legislatively Adopted Budget.

How Achieved
The department adjusted specific budget line items accordingly.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(2,004,190)
Other Funds	$	500,000

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(4,190)
Other Funds	$	(2,011)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Collection Division

Essential Package 092—Statewide AG Adjustment

Purpose
This package reduces Attorney General rates by 7.47 percent to reflect adjustments in the Governor's Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(120,969)
Other Funds	$	(16,050)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
Not Recommended in LAB

Collection Division

Essential Package 093—Statewide Adjustment DAS Charges

Purpose
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(127,696)
Other Funds	$	(76,137)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
Not Recommended in LAB.

Property Tax Division / Collection Division

Policy Option Package 102 – Property Tax Division Shortfall

Purpose:
This package requests General Fund dollars to address the shortfall in Other Fund (CAFFA) revenues, allowing the Valuation Section to maintain its current service level and provide the services required by ORS 306.126 and ORS 308.515. Similar packages have been required in prior biennia.

The appraisal positions in the Property Tax Division's Valuation Section are partially funded by the County Assessment Function Funding Assistance (CAFFA) program, an Other Funds source. CAFFA revenues are not indexed, and the Department of Revenue's share is limited to 10 percent by ORS 294.184. These two limiting factors prohibit the fund from addressing increases in personal services and other expenditures that are continually increasing. This results in CAFFA revenues covering a smaller percentage of the operating costs for the valuation program each biennium.

The work of the Valuation Section generates over $450 million annually in property tax revenues.

How Achieved:
The valuation program is responsible for determining real market value (RMV) for two main property types: state-appraised industrial properties under ORS 306.126 engaged in processing or manufacturing activities, and centrally-assessed companies defined by ORS 308.505 operating in this and other states, including airlines, utilities, railroads, and telecommunications. The values DOR determines are transmitted to Oregon's 36 counties annually, and property tax is imposed by each county. Property taxes represent the primary source of revenue to fund services provided by local governments in Oregon.

This work is accomplished through three main activities: processing annual tax returns, performing appraisals, and defending values in tax court. Each year staff evaluate the changes at each individual industrial property to reflect new equipment, changes in property condition, new construction, and other factors that impact a property's value. Every centrally-assessed company is re-appraised annually, and values are apportioned to taxing districts. Inadequate resources can result in double assessments, property not being added to the tax roll, and inequitable assessments.

Quantifying Results:
The accuracy of the appraisal work performed by the Valuation Section is reported to the Legislature in key performance measure (KPM) 7. Internally, the work of the section is quantified in metrics related to customer service and the timeliness of services provided to counties and taxpayers.

Agency Request Budget
This POP request is asking for a net increase to General Fund of $891,381. The additional $500,000 is being funded by a reduction to the Collection Division General Fund. The Property Tax Division total General Fund will be $1,391,381.

Staff Impact
None

Revenue Source

General Fund:	$	(500,000)
Other Funds:	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget
This POP request was not recommended in Governor's Budget.

Staff Impact
None

Revenue Source

General Fund:	$	0
Other Funds:	$	0

2027–29 Fiscal Impact
None

Legislatively Adopted Budget
This POP request was not recommended in Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund:	$	0
Other Funds:	$	0

2027–29 Fiscal Impact
None

Collection Division

Policy Option Package 106 – Paid Leave Oregon Centralized Collections

Purpose:
The purpose of the package is to fill three needs:

1. Management of debt assigned to the Department of Revenue (DOR) and private collection firms (PCF) under 2017 Senate Bill (SB) 1067;
2. Collection services for liquidated and delinquent debt assigned to Other Agency Accounts (OAA) from the new Paid Leave Oregon program under 2019 House Bill (HB) 2005; and
3. Support for the newly consolidated Collection Division's increased workload due to SB 1067 and HB 2005.

In 2018, OAA implemented the centralized debt collection components of SB 1067, a cost containment bill enacted by the 2017 Legislature. One of the key new centralized collection services provided by the department is the management of debt assigned to PCFs. Executive branch agencies are now required to assign debts only to OAA, which then manages any further assignments to PCFs according to time frames listed in statute. The number of accounts DOR manages for the 61 executive branch agencies it serves has increased since 2018. OAA needs additional administrative support and collection resources for this new work.

HB 2005 from the 2019 regular session created the Paid Leave Oregon program that allows individuals to take paid time off for many of life's most important moments that impact their families and their health and safety. Employers pay 40 percent and employees pay 60 percent of the contribution rate, which is 1 percent of an individual's wage or salary However, employers are responsible for withholding the employee's portion and remitting the full contribution to the state. While the Oregon Employment Department (OED) is responsible for initially collecting delinquent contribution payments and penalties assessed for failing to file contribution reports, OAA provides collection services for liquidated and delinquent debt transferred to DOR that OED is unable to collect. OAA needs additional collection resources to manage these accounts that will be assigned to OAA in the 2025–27 biennium.

During the 2017–19 biennium, the Legislature approved the consolidation and creation of the Collection Division. OAA was the first program in the new Collection Division. During the 2019–21 biennium, OAA identified where teams and processes should be consolidated. During the 2021–23 biennium, DOR completed the consolidation by implementing Policy Option Package (POP) 106, which was a net-zero budgetary move shifting positions from other divisions into the new Collection Division. Now, DOR has evaluated areas that need more resources to support the new division. The positions DOR is asking for will add the resources needed to continue to support the services provided to client agencies and the increased workload from SB 1067 and HB 2005.

This POP aligns with the agency's vision: "To create a clear and easy experience for our customers." As OAA has grown, the evaluation of client agency growth to program analyst has not equally been assessed. Adding additional staff would allow OAA to have more direct impact on the client agencies it serves through training, education, collection, and problem resolution. This further aligns with the OAA's responsibility as the centralized collection services provider for 185 agencies, including 61 executive branch agencies.

How Achieved:

Beginning in July 2025, DOR would recruit for and hire the below positions based on OED estimates of Paid Leave Oregon accounts that will come to DOR and the increase in the workload due to SB 1067. These positions would integrate into the appropriate existing units within the Collection Division.

One – Program Analyst 2 (PA2). This position works directly with OAA client agencies from establishing a service agreement, working on the technical files component, to training staff and supporting issues that arise. As OAA has added client agencies and the volume of work has increased, the resources supporting the agencies has remained the same. This position would relieve an unbudgeted position that is currently addressing workload that the one current PA2 can no longer handle alone. Additionally, adding this position will increase knowledge in the program and successor planning strategies because there will no longer be only one person in the agency with this knowledge.

One – Revenue Supervisor 1 (RS1). To maintain the 1:11 manager to staff ratio for the department, DOR is requesting one additional RS1. Adding this position would relieve an unbudgeted position that is currently handling the workload. Without this position, this section currently has two permanent RS1s that would otherwise be responsible for managing 46 Revenue Agents 1.

Two – Revenue Agents 2 (RA2). These positions are responsible for collections through phone calls and visiting customers at their place of business or residence. They collect more difficult accounts that require more research. DOR continues to anticipate growth in collections in coming years due to new client agencies and Paid Leave Oregon. One RA2 handles an average of four accounts per hour. These are the basic accounts that rely primarily on a phone call or issuing a garnishment. The accounts that require a visit to the business or residence take more time. The average daily accounts that are handled is around 28. This means to maintain service levels DOR needs two additional RA2s to support this work. This request would relieve two unbudgeted positions that are currently handling the excess workload.

Two – Administrative Specialists 1 (AS1). These positions work with client agencies on customer disputes, on web messages that are sent by customers, and directly with the PCFs on issuing garnishments and validating debt with customers. In Fiscal Year (FY) 2023, DOR added two new collection firms. With each firm added, there is a need for training, compliance review, and the issuing of garnishments on behalf the PCF. Prior to FY 2023, DOR issued 223 garnishments on behalf of the PCFs. The following year that jumped to 469 and continues to increase with the knowledge the PCFs gain in working with the agency. The AS1s handle an average of 64 accounts daily that relate to web

messages, customers who dispute the debt they owe, as well as, validating debt that has been sent to a PCF for collection. This means to maintain service levels, DOR needs two AS1s to support this work.

Two – Office Specialists 2 (OS2). The OS2s will support the clerical needs of the new positions. These positions work directly with the incoming files from the client agencies where the customer information does not match DOR's GenTax system. The accounts are manually reviewed through several data warehouses to ensure that the debt is matching up to the correct customer or that a customer record is created in GenTax, if necessary. One OS2 can handle 72 accounts daily, which averages to about 11 accounts per hour. The accounts that the OS2s are assigned have increased each month. This number will continue to grow as OAA brings on additional client agencies. This means to maintain service levels OAA needs two OS2s to support this work.

Three – Revenue Agents 1 (RA1). The RA1s collect from customers through incoming and outgoing phone calls. In FY 2023, the RA1s processed nearly 150,000 calls. One RA1 handles 28 accounts per day and four per hour. In that same time span, OAA received over 510,000 new debts to collect. OAA anticipates an increase of accounts through new debt received from client agencies. One new debt is Paid Leave Oregon. This means to maintain service levels OAA needs three RA1s to support this work.

Currently, DOR has used the job rotation policy to fill unbudgeted positions in the following classifications to address current workload: one PA2, one RS1, and two RA2s. The job rotations are scheduled to end before the next biennium. Once the job rotations end, the work will be reallocated to the staff remaining and will affect timeliness of responses to client agencies and the ability to collect. Using unbudgeted positions is not a long-term solution.

The OS2 positions that OAA is requesting had higher-level staff working overtime to perform the duties. This overtime ended December 31, 2023, due to budget constraints. However, the workload remains. This will cause delays and for some work to not get done because of workload capacity. This is not acceptable customer service for client agencies. Overtime is also not an acceptable long-term solution due to budget limitations.

Existing AS1 positions handle the daily tasks of the collection agency and bankruptcy programs. This means when a high priority issue arises in another area, the staff associated with those programs drop everything to assist other areas. This causes the regular work of the programs to be delayed or not performed at all. This approach affects the timeliness of deadlines and decreases customer service levels. This is not an acceptable solution for the current and future workload.

OAA offers two categories of collection services: Refund Offset Only and Full Collection Services. Offset collection services involve the collection of unpaid debts through the seizure of tax refunds being issued by the department that would otherwise be returned to taxpayers. Full collection services include tax refund offset and active collections, including entering into payment arrangements and garnishment of wages or assets. The workload of the RA1 consists of over 70,000 collection cases that include both categories, some of which are monitored by the GenTax system and others that require manual review. RA1s receive incoming calls and place outgoing calls. When the calls increase, the RA2s are required to assist in handling incoming calls immediately. This is not an acceptable solution based on the collection inventory that RA2s need to complete.

Quantifying Results:
DOR will quantify the results of this POP by the time it takes to add an account in the system and start collections. OAA will also quantify the results by the outreach and education that will be done with client agencies. Collections should improve due to the newer nature of the debt.

The POP is tied to DOR key performance measures (KPM) 4 and 5. KPM 4 is Customer Service: Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information. KPM 5 is Effective Taxpayer Assistance: Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.

Agency Request Budget

Staff Impact

Positions:	11
FTE:	9.68

Revenue Source

General Fund:	$	0
Other Funds:	$	1,903,364

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
Positions: 11
FTE: 9.68

Revenue Source
General Fund: $ 0
Other Funds: $ 1,903,364

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
Positions: 11
FTE: 9.68

Revenue Source
General Fund: $ 0
Other Funds: $ 1,903,364

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Business Division / Collection Division

Policy Option Package 107 – Cherriots Transit Administration

Purpose:
The 2018 Legislature passed a bill allowing mass transit districts to implement new payroll and self-employment taxes beginning January 1, 2026. Cherriots, the Salem Area Mass Transit District, reached out to the Oregon Department of Revenue (DOR) recently to request that the department administer these programs on its behalf. Cherriots is working closely with DOR on its proposed ordinance. The request aligns with existing tax programs, and there is time to implement and make changes. DOR can provide this service to Cherriots if the agency has the resources to perform the additional work. DOR will partner with the Oregon Employment Department (OED) to include the payroll tax on the existing quarterly report filed by employers. If that is not possible, DOR will administer this program as a stand-alone.

How Achieved:
To implement and administer Cherriots payroll and self-employment tax programs, DOR will enter into an intergovernmental agreement (IGA) with Cherriots and modify its existing IGA with OED. The Cherriots agreement will state what services will be provided and how the costs and distributions will be paid. The OED agreement will address the impact of Cherriots' payroll tax filings that originate with OED. DOR anticipates the costs of implementing and administering these programs will be paid by Cherriots, mostly out of future tax revenue collections.

DOR will need nine positions to implement and administer the two new tax programs. These resources are needed to implement system changes; update forms, publications, and webpages; communicate with taxpayers; and the ongoing administration of the new programs, including compliance with the mass transit ordinances. The Business Division is requesting one Revenue Supervisor 2, one Operations and Policy Analyst 2, four Public Service Representative 4s, one Office Specialist 2, and one Tax Auditor 1. The Collection Division is requesting one Revenue Agent 1 to account for increased collection activities related to the new programs.

Quantifying Results:
The tax programs are expected to be enacted in fall 2024 with an effective date of January 1, 2026. DOR's initial performance will be quantified by its ability to meet deadlines so that the tax can be reported and paid in 2026. Going forward, DOR will estimate how many taxpayers each program should have and ensure that communication and education are sufficient to gain a high level of compliance with the new programs.

Agency Request Budget

Staff Impact
Positions: 1
FTE: 0.50

Revenue Source

General Fund:	$	0
Other Funds:	$	98,784

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Governor's Budget
This Policy Option package was not recommended in Governor's Budget.

Staff Impact
None

Revenue Source

General Fund:	$	0
Other Funds:	$	0

2027–29 Fiscal Impact
None

Legislatively Adopted Budget
This Policy Option package was not recommended in Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund:	$	0
Other Funds:	$	0

2027–29 Fiscal Impact
None

Collection Division

Package 802—Vacant Position Reductions

Purpose
This package abolishes thirteen vacant positions agency-wide.
For the Collection Division, this package eliminates two vacant Revenue Agent 1 positions (2.00 FTE) and associated services and supplies.

How Achieved
The department added specific budget line items and positions as reflected in SB 5536 (2025).

Legislatively Adopted Budget

Staff Impact

Positions	(2)
FTE	(2.00)

Revenue Source

General Fund	$	(396,580)
Other Funds	$	(4,006)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Collection Division

Package 810—Statewide Adjustments

Purpose
Combined net changes in section 224 of SB 5006, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, debt service and other changes.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	57,480
Other Funds	$	(91,775)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,062	-	-	-	-	-	1,062
Personal Income Taxes	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	(393,772)	-	-	-	(393,772)
Total Revenues	**$1,062**	**-**	**($393,772)**	**-**	**-**	**-**	**($392,710)**
Personal Services							
Temporary Appointments	256	-	1,460	-	-	-	1,716
Overtime Payments	67	-	-	-	-	-	67
All Other Differential	68	-	-	-	-	-	68
Public Employees' Retire Cont	28	-	-	-	-	-	28
Pension Obligation Bond	(136,778)	-	(63,315)	-	-	-	(200,093)
Social Security Taxes	30	-	112	-	-	-	142
Unemployment Assessments	854	-	528	-	-	-	1,382
Paid Family Medical Leave Insurance	1	-	-	-	-	-	1
Mass Transit Tax	18,458	-	11,202	-	-	-	29,660
Vacancy Savings	118,078	-	(343,759)	-	-	-	(225,681)
Total Personal Services	**$1,062**	**-**	**($393,772)**	**-**	**-**	**-**	**($392,710)**
Total Expenditures							
Total Expenditures	1,062	-	(393,772)	-	-	-	(392,710)
Total Expenditures	**$1,062**	**-**	**($393,772)**	**-**	**-**	**-**	**($392,710)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Collection Division**

Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services **Cross Reference Number: 15000-007-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase-in

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	154,429	-	-	-	-	-	154,429
Transfer In - Intrafund	-	-	3,234	-	-	-	3,234
Total Revenues	**$154,429**	**-**	**$3,234**	**-**	**-**	**-**	**$157,663**
Personal Services							
Class/Unclass Sal. and Per Diem	75,852	-	1,548	-	-	-	77,400
Empl. Rel. Bd. Assessments	53	-	1	-	-	-	54
Public Employees' Retire Cont	15,959	-	326	-	-	-	16,285
Social Security Taxes	5,803	-	118	-	-	-	5,921
Paid Family Medical Leave Insurance	304	-	6	-	-	-	310
Worker's Comp. Assess. (WCD)	30	-	1	-	-	-	31
Mass Transit Tax	455	-	9	-	-	-	464
Flexible Benefits	31,170	-	636	-	-	-	31,806
Total Personal Services	**$129,626**	**-**	**$2,645**	**-**	**-**	**-**	**$132,271**
Services & Supplies							
Instate Travel	2,765	-	66	-	-	-	2,831
Out of State Travel	-	-	-	-	-	-	-
Employee Training	1,563	-	37	-	-	-	1,600
Office Expenses	13,104	-	311	-	-	-	13,415
Telecommunications	2,833	-	67	-	-	-	2,900
Data Processing	619	-	15	-	-	-	634
Expendable Prop 250 - 5000	560	-	13	-	-	-	573

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase-in

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	3,359	-	80	-	-	-	3,439
Total Services & Supplies	**$24,803**	**-**	**$589**	**-**	**-**	**-**	**$25,392**
Total Expenditures							
Total Expenditures	154,429	-	3,234	-	-	-	157,663
Total Expenditures	**$154,429**	**-**	**$3,234**	**-**	**-**	**-**	**$157,663**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							1
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**1**
Total FTE							
Total FTE							0.75
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**0.75**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	437,061	-	-	-	-	-	437,061
Transfer In - Intrafund	-	-	131,183	-	-	-	131,183
Total Revenues	**$437,061**	**-**	**$131,183**	**-**	**-**	**-**	**$568,244**
Services & Supplies							
Instate Travel	1,414	-	461	-	-	-	1,875
Out of State Travel	874	-	1,306	-	-	-	2,180
Employee Training	5,010	-	2,233	-	-	-	7,243
Office Expenses	13,538	-	13,193	-	-	-	26,731
Telecommunications	16,187	-	11,459	-	-	-	27,646
Data Processing	630	-	1,314	-	-	-	1,944
Publicity and Publications	323	-	-	-	-	-	323
Professional Services	23,211	-	448	-	-	-	23,659
Attorney General	305,592	-	40,545	-	-	-	346,137
Employee Recruitment and Develop	216	-	61	-	-	-	277
Dues and Subscriptions	267	-	39	-	-	-	306
Facilities Rental and Taxes	4,718	-	2,264	-	-	-	6,982
Facilities Maintenance	156	-	376	-	-	-	532
Agency Program Related S and S	36,791	-	6,011	-	-	-	42,802
Intra-agency Charges	-	-	878	-	-	-	878
Other Services and Supplies	28,020	-	48,266	-	-	-	76,286
Expendable Prop 250 - 5000	38	-	1,034	-	-	-	1,072

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	76	-	800	-	-	-	876
Total Services & Supplies	**$437,061**	**-**	**$130,688**	**-**	**-**	**-**	**$567,749**
Capital Outlay							
Office Furniture and Fixtures	-	-	477	-	-	-	477
Telecommunications Equipment	-	-	18	-	-	-	18
Total Capital Outlay	**-**	**-**	**$495**	**-**	**-**	**-**	**$495**
Total Expenditures							
Total Expenditures	437,061	-	131,183	-	-	-	568,244
Total Expenditures	**$437,061**	**-**	**$131,183**	**-**	**-**	**-**	**$568,244**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Pension Obligation Bond	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Professional Services	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(4,190)	-	-	-	-	-	(4,190)
Transfer In - Intrafund	-	-	(2,011)	-	-	-	(2,011)
Total Revenues	**($4,190)**	**-**	**($2,011)**	**-**	**-**	**-**	**($6,201)**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Facilities Rental and Taxes	(4,190)	-	(2,011)	-	-	-	(6,201)
Agency Program Related S and S	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Total Services & Supplies	**($4,190)**	**-**	**($2,011)**	**-**	**-**	**-**	**($6,201)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	(4,190)	-	(2,011)	-	-	-	(6,201)
Total Expenditures	**($4,190)**	**-**	**($2,011)**	**-**	**-**	**-**	**($6,201)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 093 - Statewide Adjustment DAS Chgs

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Employee Training	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Agency Program Related S and S	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Property Tax Division Shortfall

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Agency Program Related S and S	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 106 - Paid Leave Oregon, Centralized Collections

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	1,903,364	-	-	-	1,903,364
Total Revenues	**-**	**-**	**$1,903,364**	**-**	**-**	**-**	**$1,903,364**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	1,064,406	-	-	-	1,064,406
Empl. Rel. Bd. Assessments	-	-	693	-	-	-	693
Public Employees' Retire Cont	-	-	223,952	-	-	-	223,952
Social Security Taxes	-	-	81,429	-	-	-	81,429
Paid Family Medical Leave Insurance	-	-	4,257	-	-	-	4,257
Worker's Comp. Assess. (WCD)	-	-	407	-	-	-	407
Flexible Benefits	-	-	408,177	-	-	-	408,177
Total Personal Services	**-**	**-**	**$1,783,321**	**-**	**-**	**-**	**$1,783,321**
Services & Supplies							
Office Expenses	-	-	120,043	-	-	-	120,043
Total Services & Supplies	**-**	**-**	**$120,043**	**-**	**-**	**-**	**$120,043**
Total Expenditures							
Total Expenditures	-	-	1,903,364	-	-	-	1,903,364
Total Expenditures	**-**	**-**	**$1,903,364**	**-**	**-**	**-**	**$1,903,364**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 106 - Paid Leave Oregon, Centralized Collections

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							11
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**11**
Total FTE							
Total FTE							9.68
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**9.68**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cherriots Transit Tax Administration

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Collection Division**

Pkg: 107 - Cherriots Transit Tax Administration **Cross Reference Number: 15000-007-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							-
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total FTE							
Total FTE							-
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(396,580)	-	-	-	-	-	(396,580)
Transfer In - Intrafund	-	-	(4,006)	-	-	-	(4,006)
Total Revenues	**($396,580)**	**-**	**($4,006)**	**-**	**-**	**-**	**($400,586)**
Personal Services							
Class/Unclass Sal. and Per Diem	(204,336)	-	(2,064)	-	-	-	(206,400)
Empl. Rel. Bd. Assessments	(143)	-	(1)	-	-	-	(144)
Public Employees' Retire Cont	(42,992)	-	(434)	-	-	-	(43,426)
Social Security Taxes	(15,632)	-	(158)	-	-	-	(15,790)
Paid Family Medical Leave Insurance	(818)	-	(8)	-	-	-	(826)
Worker's Comp. Assess. (WCD)	(83)	-	(1)	-	-	-	(84)
Flexible Benefits	(83,968)	-	(848)	-	-	-	(84,816)
Reconciliation Adjustment	1	-	(1)	-	-	-	-
Total Personal Services	**($347,971)**	**-**	**($3,515)**	**-**	**-**	**-**	**($351,486)**
Services & Supplies							
Office Expenses	(48,609)	-	(491)	-	-	-	(49,100)
Total Services & Supplies	**($48,609)**	**-**	**($491)**	**-**	**-**	**-**	**($49,100)**
Total Expenditures							
Total Expenditures	(396,580)	-	(4,006)	-	-	-	(400,586)
Total Expenditures	**($396,580)**	**-**	**($4,006)**	**-**	**-**	**-**	**($400,586)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							(2)
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**(2)**
Total FTE							
Total FTE							(2.00)
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**(2.00)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Collection Division
Cross Reference Number: 15000-007-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	57,480	-	-	-	-	-	57,480
Transfer In - Intrafund	-	-	(91,775)	-	-	-	(91,775)
Total Revenues	**$57,480**	**-**	**($91,775)**	**-**	**-**	**-**	**($34,295)**
Services & Supplies							
Office Expenses	-	-	(35,635)	-	-	-	(35,635)
State Gov. Service Charges	-	-	-	-	-	-	-
Attorney General	161,154	-	21,378	-	-	-	182,532
Other Services and Supplies	(103,674)	-	(77,518)	-	-	-	(181,192)
Total Services & Supplies	**$57,480**	**-**	**($91,775)**	**-**	**-**	**-**	**($34,295)**
Total Expenditures							
Total Expenditures	57,480	-	(91,775)	-	-	-	(34,295)
Total Expenditures	**$57,480**	**-**	**($91,775)**	**-**	**-**	**-**	**($34,295)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-007-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Transfer In - Intrafund	17,013,792	18,693,668	20,129,445	23,416,662	23,725,691	23,220,086
Total Other Funds	**$17,013,792**	**$18,693,668**	**$20,129,445**	**$23,416,662**	**$23,725,691**	**$23,220,086**

Corporate Division

Organizational chart

2023–25 Legislative Approved Budget

50 positions 50.00 FTE



Corporate Division

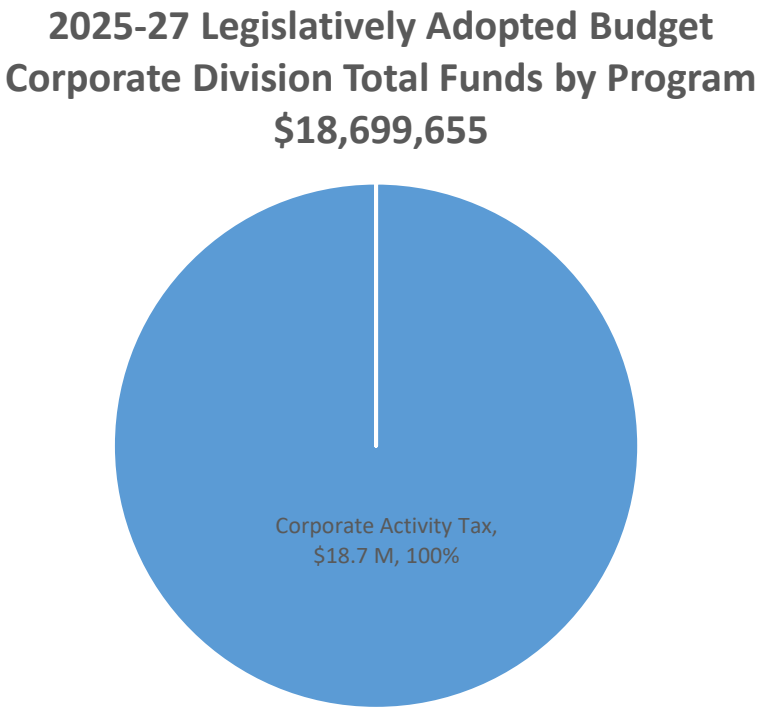
Organizational chart

2025–27 Legislatively Adopted Budget

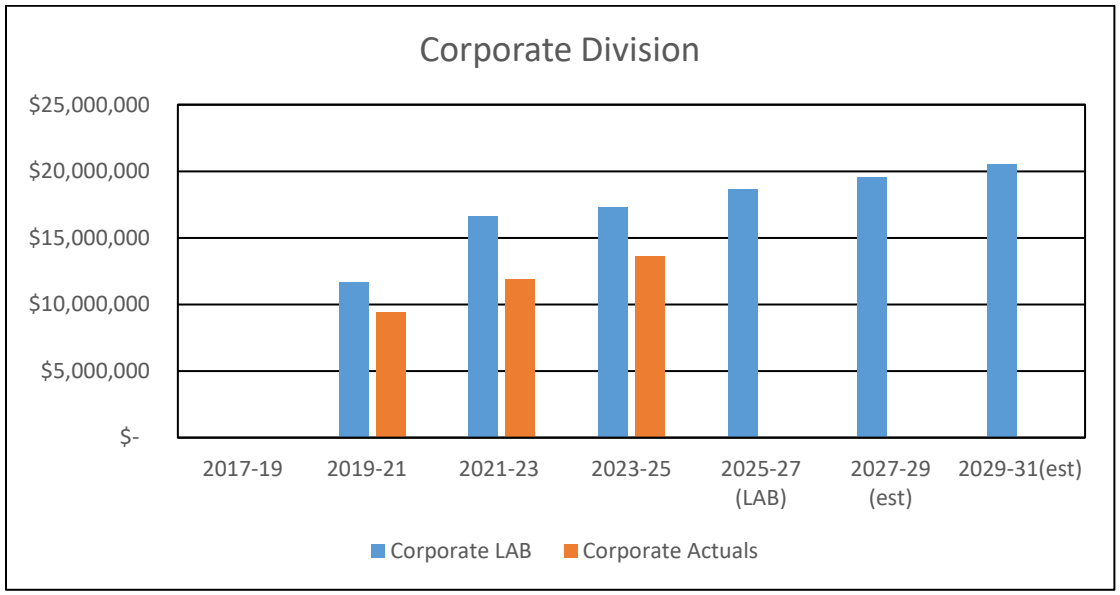
50 positions 49.23 FTE



Corporate Division



Primary program contact: Leah Hinton, Corporate Activity Tax program manager



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31(est)
Corporate	LAB		$11,645,314	$16,638,267	$17,319,598	$18,699,655	$19,582,211	$20,519,702
	Actuals		$9,386,038	$11,908,046	$13,602,678			

Program Overview

ORS Chapter 317A establishes the Corporate Activity Tax (CAT). Revenue from the CAT is deposited into the Fund for Student Success after administrative expenses and refunds. The CAT is the only tax program in the department's Corporate Division. In the 2021–23 biennium, administration of these taxes provided more than $2.54 billion to the Fund for Student Success. These outcomes are supported by voluntary compliance activities including return processing, taxpayer education and assistance, policy development, forms, and payment processing. All these activities ensure that the section collects the revenue that Oregon counts on, striving to create a clear and easy experience for customers in these processes. The section also conducts enforcement efforts that include discovery of non-filers, audit, and processing appeals.

Program Funding Request

Corporate Activity Tax					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ -	$ 17,319,598	$ 17,319,598	50	50.00
2025-27 CSL	$ -	$ 18,926,697	$ 18,926,697	50	49.23
2025-27 ARB	$ -	$ 18,926,697	$ 18,926,697	50	49.23
2025-27 GB	$ -	$ 18,452,795	$ 18,452,795	50	49.23
2025-27 LAB	$ -	$ 18,699,655	$ 18,699,655	50	49.23
Difference (CSL-LAB)	$ -	$ (227,042)	$ (227,042)	-	-
% change	0.0%	-1.2%	-1.2%	0.0%	0.0%

Program Description

There were approximately 39,000 registered taxpayers for the CAT in March 2024 and over 27,000 returns were filed for the 2022 tax year. The CAT is a stand-alone program that does not follow federal or state income or excise tax laws and therefore will generally not tie to legal precedents or trends from those tax laws. Instead, over time the CAT will create its own set of precedents through data from the returns filed, assessments made, and court decisions.

A critical role of division resources is to support voluntary compliance by developing forms, assisting taxpayers and representatives, interpreting laws and rules, and processing tax returns. Customer service is a key to supporting voluntary compliance. The Corporate Division has a direct phone number for taxpayers or representatives with questions. The division also has a direct email and its own webpage for helpful information for taxpayers and representatives.

The CAT Policy and Systems Unit plays a vital role in administering the tax program by being a resource for the rest of the division, helping taxpayers, monitoring federal and state legislation for impacts on programs, and updating and issuing administrative rules. The focus of this unit is on developing and updating administrative rules, other written guidance, forms, publications, instructions, and stakeholder outreach. This unit is also responsible for developing and updating all forms and systems for the CAT program, which allow taxpayers to file returns and make tax payments timely and appropriately.

The CAT Appeals, Discovery, and Processing (ADP) Unit plays an essential role in administering the tax program by being the most front facing unit to the public. The focus of this unit is taxpayer assistance, including staffing the direct phone line, the direct email inbox, and taking questions through Revenue Online. This unit handles all returns that suspend in the processing system and need to have a person look at the return to determine if changes are necessary or not. They also are responsible for account maintenance and first level review of refunds. In addition, this unit is also responsible for holding conference-level appeals that stem from enforcement as they arise including appeals of return processing adjustments and audits.

To ensure the division is up to date with industry best practices and uniformity initiatives, the section partners with other states and the Internal Revenue Service (IRS), as well as the Federation of Tax Administrators and Multistate Tax Commission.

Enforcement work is another important aspect of administering this tax program. Staff identify potential errors and correct them before the return is processed. Staff also analyze refund requests by risk score so that large or unusual refunds are reviewed for accuracy. Oregon CAT audits focus on issues specific to this program. These issues may include, but are not limited to, apportionment, nexus, commercial activity, and exclusions. Once an audit is complete, taxpayers have the choice to pay the deficient taxes or appeal the result through one of several methods.

The predominant costs for the section are personnel services that are needed to carry out the effective and efficient administration of the tax program. Other costs include training, travel to educational conferences, and travel for out-of-state audits.

Program Justification

Taken together, the division's work follows the agency priorities. The CAT program has emphasized partnering and outreach. Management and policy staff work closely with industry leaders and representatives on multiple policy issues and administrative rule development. The program has used many tools to reach as many affected parties as possible. The section is striving to provide the tools and information necessary for taxpayers to comply with the CAT program, check compliance, when necessary, make needed improvements to taxpayer assistance, and ensure staff and managers have what they need to provide top-notch service to taxpayers, stakeholders, and partners. CAT program receipts are deposited into the Fund for Student Success.

The Corporate Division supports the agency's strategic priority of making it simpler for customers to work with the department by listening to customer ideas and adjusting where possible and reasonable.

This program supports the agency's strategic priority of training and preparing the workforce for the future by putting a continuous focus on developing and improving training for the staff working with CAT.

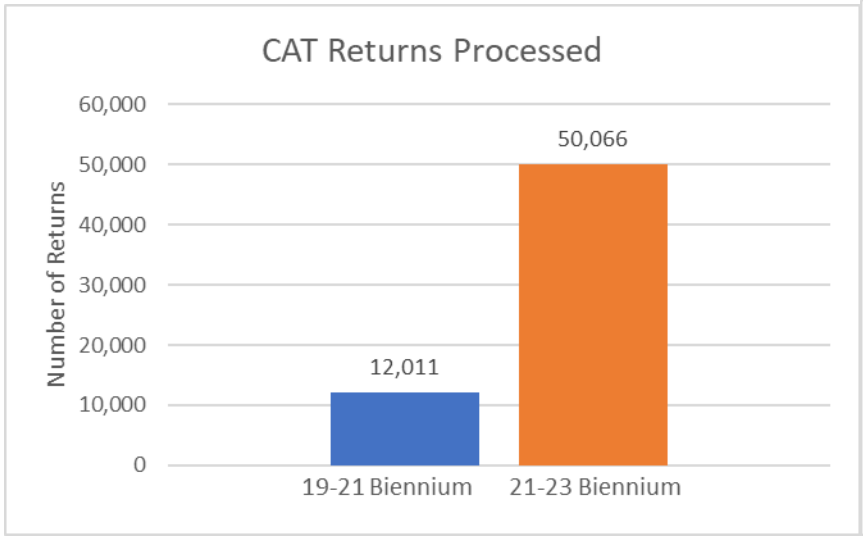
This program also supports the agency's strategic priority of enhancing data access and use. Data is used on a daily basis to make decisions for the program.

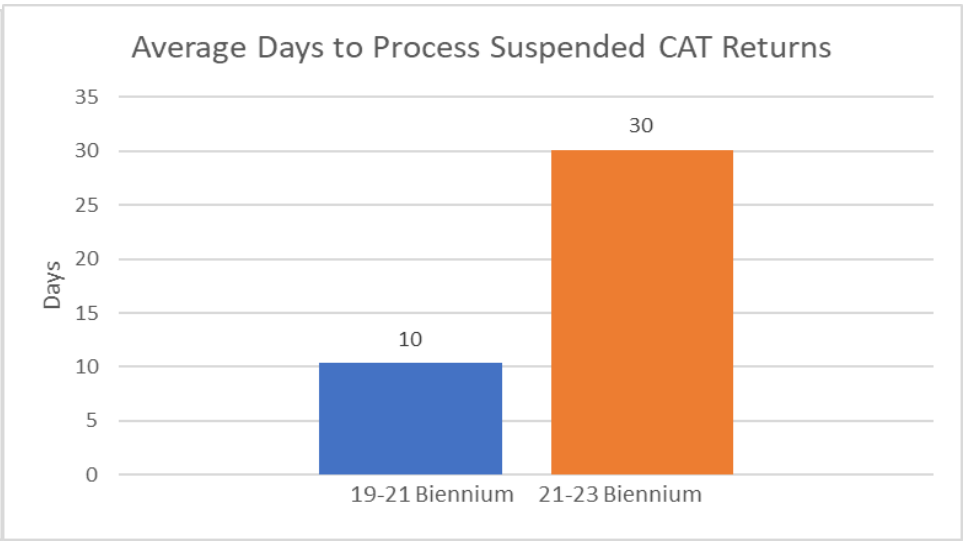
Program Performance

The CAT program is still new and therefore is reporting data from the first partial biennia, and the first full biennia of filing and payments. The fact that the two periods are not the same length of time, along with the substantial changes that have occurred legislatively during the first few years of this tax, makes it very hard to compare the two periods against each other. For example, in 2021 the Legislature changed the filing period for CAT from a calendar year to allowing fiscal year filings. This required those business switching to the fiscal year to file a short year return. This meant that the tax for the 2021 tax year for those taxpayers was less because it was not for a full year of activity. Enforcement efforts have begun and are continuing to increase as more staff are brought on board and trained.

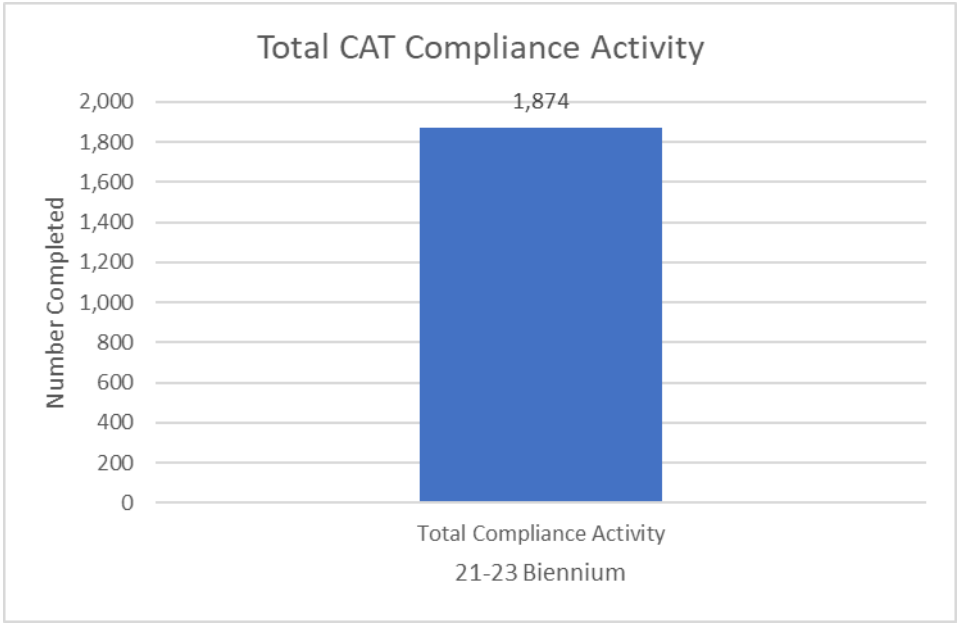
The audit and filing enforcement programs for the CAT are still in their infancy. This is in part due to struggles to fill all the senior tax auditor positions funded for the program. These audit positions require a specific skill set, including an understanding of accounting, legal interpretation, critical thinking, and customer relations. The section partnered with Human Resources to find new strategies for filling these positions and made great progress during the first quarter of 2024.

The CAT program generated about $2.55 billion in revenue during the 2021-23 biennium. Approximately $2.54 billion was distributed to the Fund for Student Success, which is administered by the Oregon Department of Education. Distributions are the receipts collected less the Department of Revenue's administrative costs.

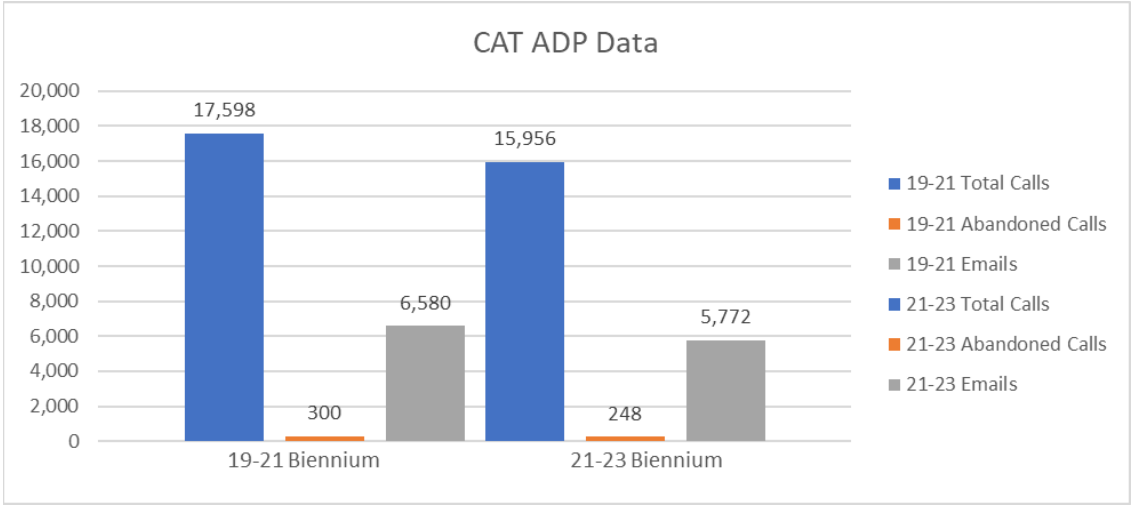


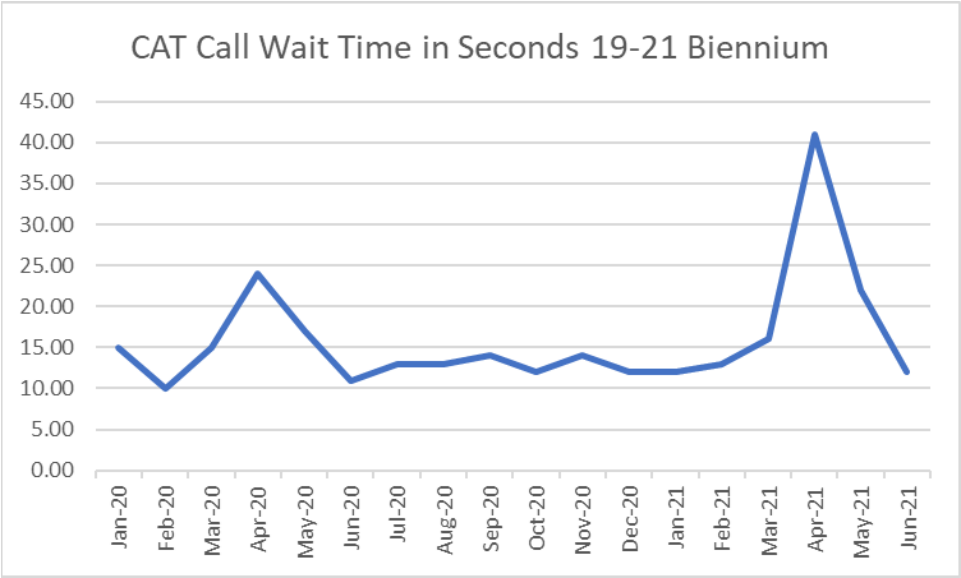


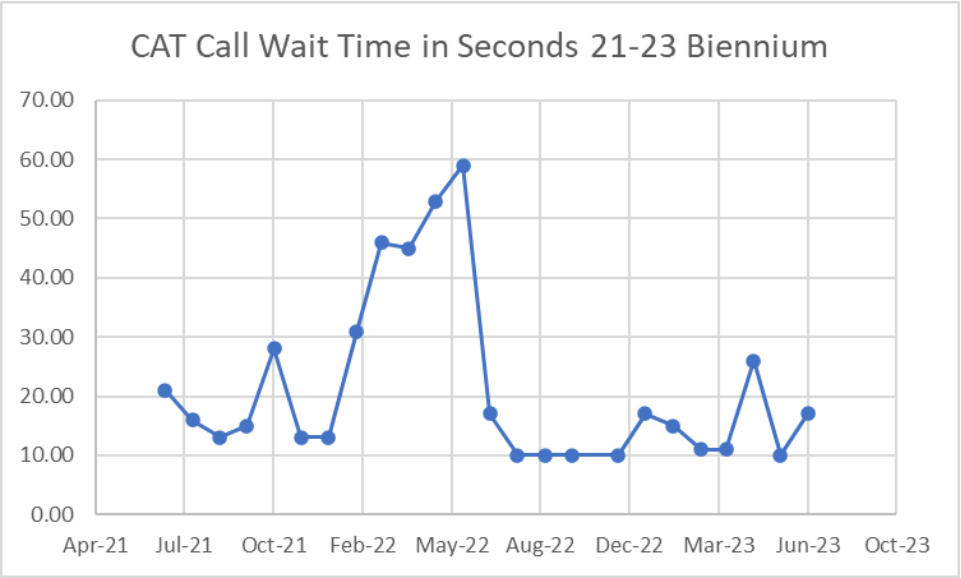
The section processed more than four times the number of returns in the 2021–23 biennium as it did in the 2019–21 biennium. The number of days to process a suspended return also increased but this is to be expected with the increase to the number of returns filed. The section is continuing to monitor and review this information to determine where process improvements provide process efficiencies.



As mentioned above, the enforcement activities for this program are just beginning with the first audits and filing enforcement cases being closed in the 2021–23 biennium. Getting the positions filled and then getting the staff trained has taken longer than originally expected but progress is being made and the division expects the numbers for the 2023–25 biennium will reflect those efforts. Much of the focus in this first biennium of compliance activities has been on filing enforcement, or finding those taxpayers who did not file a CAT return but should have. While this is still a focus currently, the division is putting more emphasis on the audit function now. Staff is also working to fill audit positions and plans to have them all filled by the end of 2024.







The CAT program has an Automated Call Distributor (ACD) direct phone line for customers. The data above shows that the number of calls and emails has gone down significantly since CAT was implemented. The call wait times generally show an increase close to payment and filing due

dates. In the 2019–21 biennium these were easy to see peaks, mostly around April 15. However, with the change to allow fiscal year filing for the 2021 tax year, the peaks are distributed more evenly throughout the year. Other factors such as staffing levels can impact call wait times, as well as changes to the law. The section continues to monitor this data and do what it can to keep call wait times at a reasonable level for these customers.

Enabling Legislation/Program Authorization
ORS Chapter 317A requires the department to administer the taxes for which this section is responsible. This ORS chapter contains the requirements to provide forms for taxpayers to file, methods and due dates to pay taxes, and obligations to interpret statutes when requested or needed. These statutes also provide authority to examine and audit returns, as well as assess tax when a return is not filed.

Funding Streams
The Corporate Division is funded directly from collected CAT revenues.

Describe how the 2025-27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023-25.
There are no significant program changes proposed for the Corporate Division.

Corporate Division

Essential Package 010—Vacancy Factor and Non-PICS Personal Services

Package Description

Purpose
This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

How Achieved
Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(499,890)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(499,890)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(499,890)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Corporate Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	575,051

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	575,051

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	575,051

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Corporate Division

Essential Package 090—Analyst Adjustments

Package Description

Purpose
This package reduces $196,624 Other Funds to reflect the savings from vacating the 5th floor of the Revenue building.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(196,624)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(196,624)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Corporate Division

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose
This package reduces Attorney General rates by 7.47 percent to reflect adjustments in the Governor's Budget.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(98,002)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget
This package was not recommended in the Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2025–27 Fiscal Impact
None

Corporate Division

Essential Package 093—Statewide Adjustment DAS Charges

Package Description

Purpose
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(179,276)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget
This package was not recommended in the Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2025–27 Fiscal Impact
None

Corporate Division

Package 810—Statewide Adjustments

Purpose
Combined net changes in section 224 of SB 5006, the Emergency Fund or "end of session" bill. Overall, the state-wide adjustments reflect assessment and changes made for DAS, debt service including Attorney General and Facility Rental expenditures.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(30,418)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Corporate Division**

Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services **Cross Reference Number: 15000-008-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Overtime Payments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Pension Obligation Bond	-	-	(127,623)	-	-	-	(127,623)
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Mass Transit Tax	-	-	(300)	-	-	-	(300)
Vacancy Savings	-	-	(371,967)	-	-	-	(371,967)
Total Personal Services	**-**	**-**	**($499,890)**	**-**	**-**	**-**	**($499,890)**
Total Expenditures							
Total Expenditures	-	-	(499,890)	-	-	-	(499,890)
Total Expenditures	**-**	**-**	**($499,890)**	**-**	**-**	**-**	**($499,890)**
Ending Balance							
Ending Balance	-	-	499,890	-	-	-	499,890
Total Ending Balance	**-**	**-**	**$499,890**	**-**	**-**	**-**	**$499,890**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Instate Travel	-	-	3,202	-	-	-	3,202
Out of State Travel	-	-	7,434	-	-	-	7,434
Employee Training	-	-	4,906	-	-	-	4,906
Office Expenses	-	-	42,347	-	-	-	42,347
Telecommunications	-	-	6,550	-	-	-	6,550
Data Processing	-	-	1,373	-	-	-	1,373
Publicity and Publications	-	-	2,513	-	-	-	2,513
Professional Services	-	-	4,090	-	-	-	4,090
Attorney General	-	-	247,573	-	-	-	247,573
Facilities Rental and Taxes	-	-	221,398	-	-	-	221,398
Agency Program Related S and S	-	-	5,199	-	-	-	5,199
Intra-agency Charges	-	-	905	-	-	-	905
Other Services and Supplies	-	-	11,809	-	-	-	11,809
Expendable Prop 250 - 5000	-	-	1,242	-	-	-	1,242
IT Expendable Property	-	-	4,252	-	-	-	4,252
Total Services & Supplies	**-**	**-**	**$564,793**	**-**	**-**	**-**	**$564,793**
Capital Outlay							
Office Furniture and Fixtures	-	-	10,258	-	-	-	10,258
Total Capital Outlay	**-**	**-**	**$10,258**	**-**	**-**	**-**	**$10,258**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	575,051	-	-	-	575,051
Total Expenditures	**-**	**-**	**$575,051**	**-**	**-**	**-**	**$575,051**
Ending Balance							
Ending Balance	-	-	(575,051)	-	-	-	(575,051)
Total Ending Balance	**-**	**-**	**($575,051)**	**-**	**-**	**-**	**($575,051)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Facilities Rental and Taxes	-	-	(196,624)	-	-	-	(196,624)
Total Services & Supplies	**-**	**-**	**($196,624)**	**-**	**-**	**-**	**($196,624)**
Total Expenditures							
Total Expenditures	-	-	(196,624)	-	-	-	(196,624)
Total Expenditures	**-**	**-**	**($196,624)**	**-**	**-**	**-**	**($196,624)**
Ending Balance							
Ending Balance	-	-	196,624	-	-	-	196,624
Total Ending Balance	**-**	**-**	**$196,624**	**-**	**-**	**-**	**$196,624**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of **Cross Reference Name: Corporate Division**

Pkg: 093 - Statewide Adjustment DAS Chgs **Cross Reference Number: 15000-008-00-00-00000**

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Attorney General	-	-	130,557	-	-	-	130,557
Facilities Rental and Taxes	-	-	(59,708)	-	-	-	(59,708)
Other Services and Supplies	-	-	(101,267)	-	-	-	(101,267)
Total Services & Supplies	**-**	**-**	**($30,418)**	**-**	**-**	**-**	**($30,418)**
Total Expenditures							
Total Expenditures	-	-	(30,418)	-	-	-	(30,418)
Total Expenditures	**-**	**-**	**($30,418)**	**-**	**-**	**-**	**($30,418)**
Ending Balance							
Ending Balance	-	-	30,418	-	-	-	30,418
Total Ending Balance	**-**	**-**	**$30,418**	**-**	**-**	**-**	**$30,418**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-008-00-00-00000**

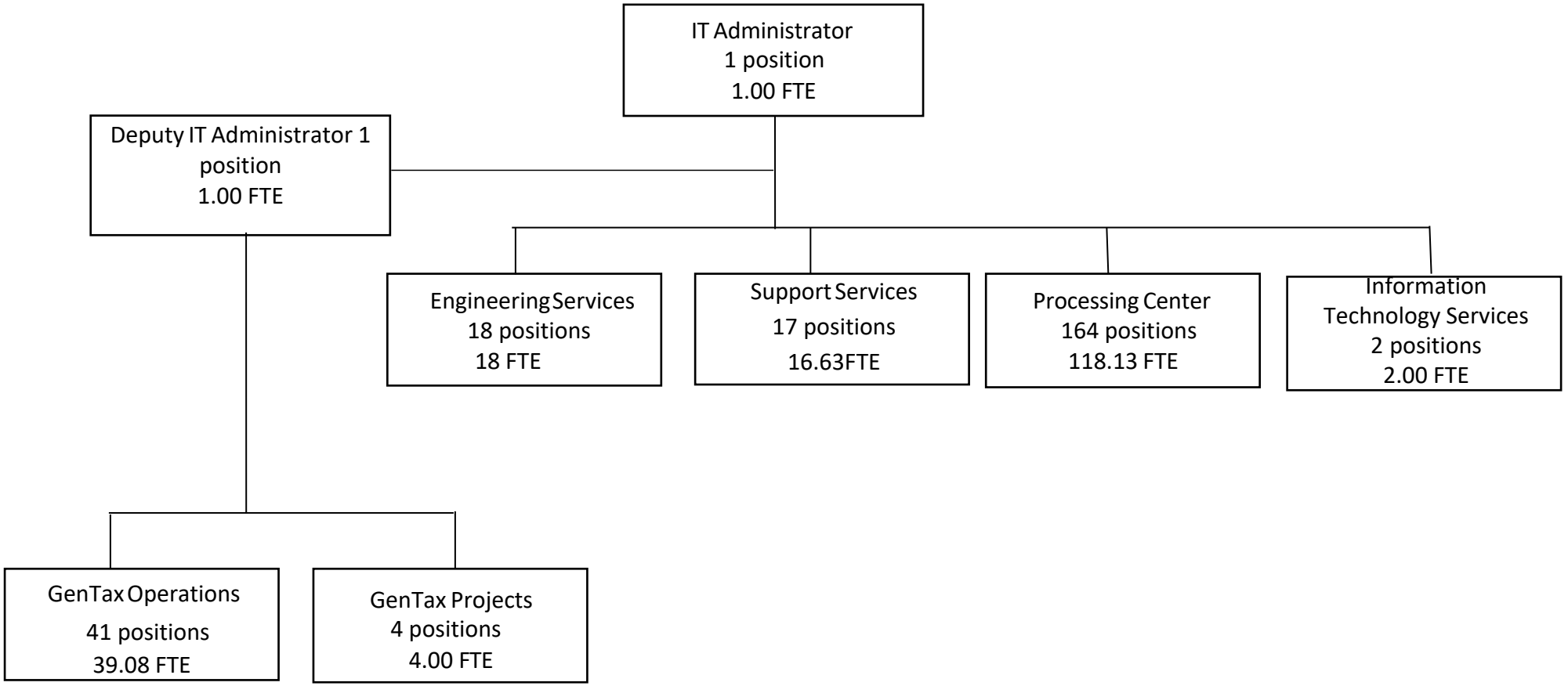
Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Corporate Activity Tax	2,567,907,517	2,779,098,000	2,779,098,000	3,172,557,000	3,101,910,000	3,071,710,705
Transfer Out - Intrafund	(15,893,907)	-	-	(4,729,303)	(4,729,303)	(4,956,665)
Tsfr To Education, Dept of	(2,539,172,625)	(2,757,786,000)	(2,757,786,000)	(3,148,901,000)	(3,101,909,714)	(3,048,054,385)
Total Other Funds	**$12,840,985**	**$21,312,000**	**$21,312,000**	**$18,926,697**	**($4,729,017)**	**$18,699,655**

Information Technology Services Division

Organizational chart

2023–25 Legislatively Adopted Budget

248 positions 199.84 FTE

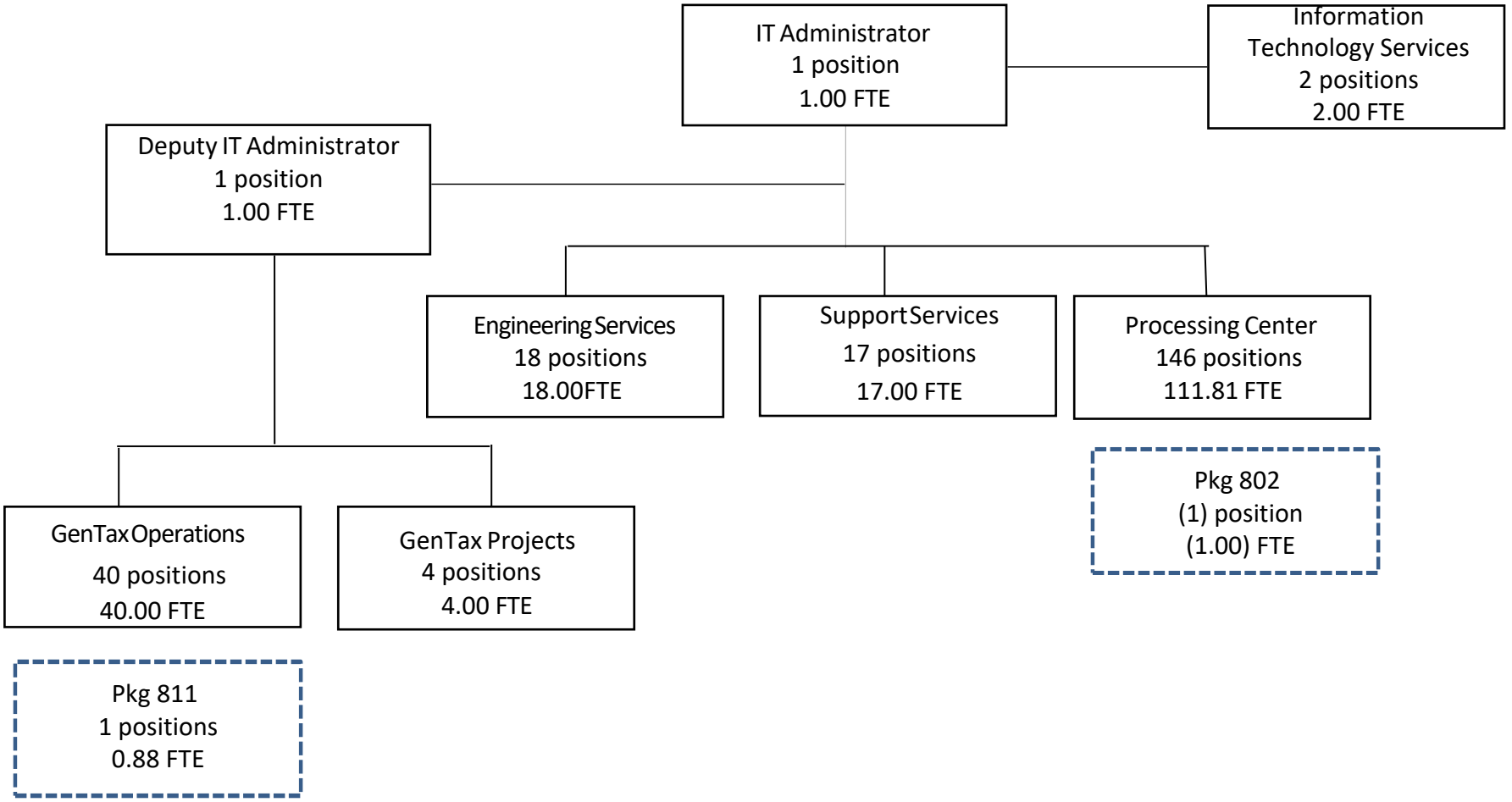


Information Technology Services Division

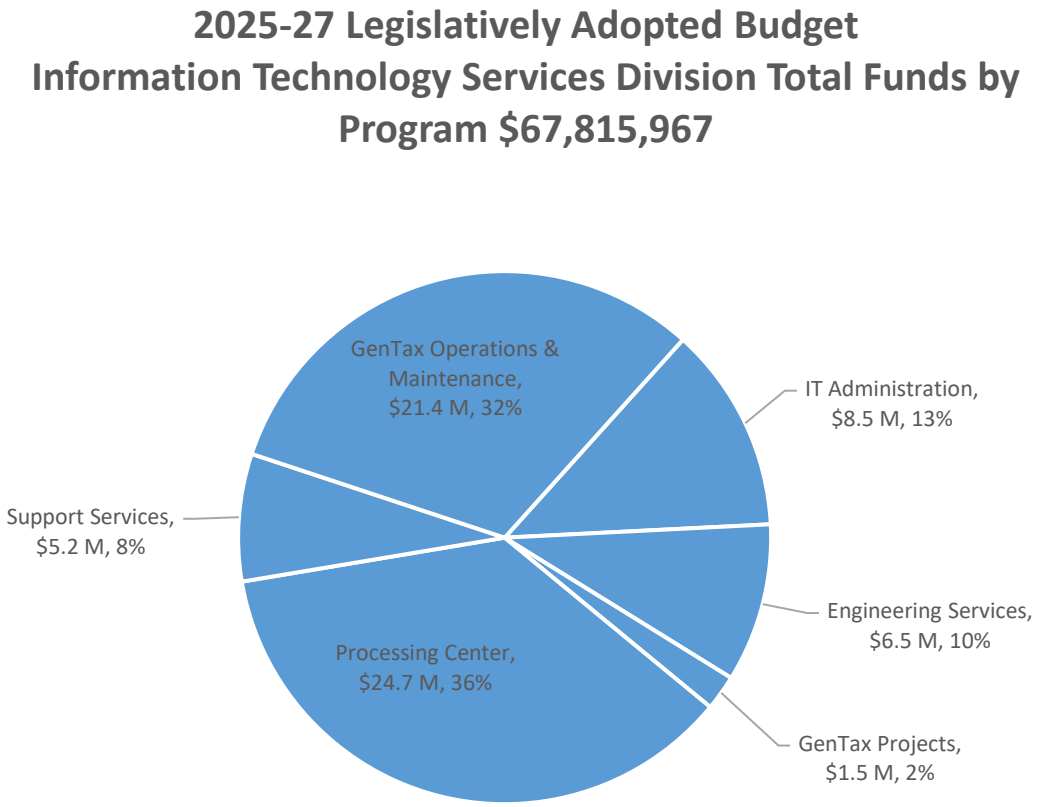
Organizational chart

2025–27 Legislatively Adopted Budget

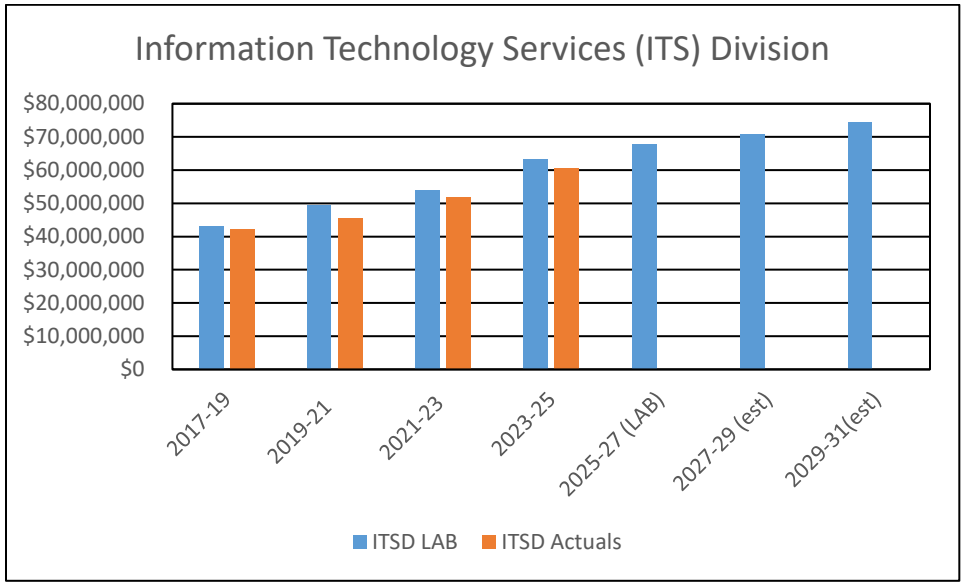
229 positions 194.69 FTE



Information Technology Services Division



Primary program contact: Jonathan Dolan, Information Technology Services Division administrator



Division	Actual / LAB	2017 19	2019 21	2021 23	2023 25	2025 27 (LAB)	2027 29 (est)	2029 31(est)
ITSD	LAB	$43,140,866	$49,375,280	$53,918,964	$63,490,183	$67,815,967	$71,023,205	$74,431,150
	Actuals	$42,371,872	$45,543,858	$51,817,279	$60,612,279			

Program Overview

The Information Technology Services (ITS) Division supports the Department of Revenue (DOR) by providing technology-based business solutions, technical support, and the processing of all paper returns and correspondence sent to the agency. The department has over 1,100 employees and administers 38 tax programs and a total of 63 revenue streams. The ITS Division also processes and deposits all payments for the agency.

Program Funding Request

Information Technology Services Division					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 49,165,547	$ 15,057,801	$ 64,223,348	248	199.84
2025-27 CSL	$ 51,923,470	$ 15,481,630	$ 67,405,100	229	194.81
2025-27 ARB	$ 53,887,831	$ 16,068,388	$ 69,956,219	234	199.69
2025-27 GB	$ 52,962,637	$ 15,851,768	$ 68,814,405	233	198.01
2025-27 LAB	$ 52,290,549	$ 15,525,418	$ 67,815,967	229	194.69
Difference (CSL-LAB)	$ 367,079	$ 43,788	$ 410,867	0	(0.12)
% change	0.7%	0.3%	0.6%	0.0%	-0.1%

Program Description

The ITS Division is the centralized information technology (IT) provider for DOR. The ITS Division provides technology and telephone services for more than 1,100 agency staff in seven locations throughout Oregon. The ITS Division consists of two distinct sections, the Information Technology Services Section and the Processing Center. The ITS Section is further broken down into four separate units.

Engineering Services: Provides expertise in network, middleware, database, systems and server administration, and testing and quality assurance services. Responsibilities include network infrastructure maintenance, including wired and wireless networks, for all agency locations, database tuning, optimization, backup and configuration, managing backups, performance tuning, configuration, file and print servers, and the agency's multiple web application environments.

Support Services: Provides end-user support for more than 1,100 employees. Responsibilities include configuration, deployment, and support for desktops and laptops, configuration and support of mobile phones and devices, user account creation and management, and general support for productivity applications.

GenTax Operations and Maintenance: Provides support for the agency's core computer system, GenTax. Responsibilities include break/fix support, enhancements to features and functionality, reporting, discovery and fraud functionality support, tax-program support, and general system configuration.

GenTax Projects and New Development: Implements all GenTax projects and provides expertise in custom application development, support of in-house developed applications, and support for Quick Modules, the system used by the Processing Center. Responsibilities include modernization of

older custom applications to increase functionality and usability and mitigate the risk of failure, assistance with customization and implementation of some commercial off-the-shelf applications, and maintenance of the Quick Modules system. The unit also enables seamless integration between applications when necessary.

Processing Center: Assists the agency by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. Responsibilities include depositing more than $22 billion in tax payments each year, processing more than 1.6 million pieces of mail including all paper-filed tax returns, and providing the essential functions for tax return and payment processing for most of the agency's programs.

Program Justification

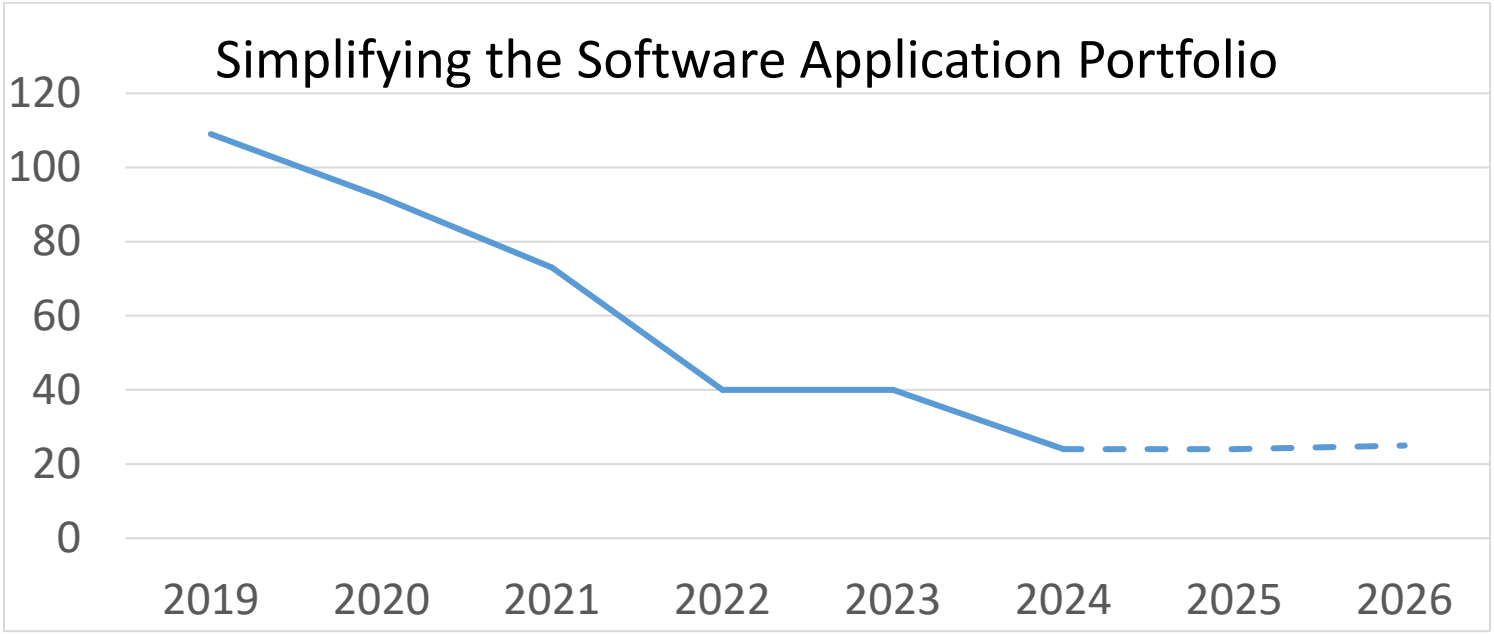
The ITS Division provides technology and support at different levels. Each level is critical to the agency's business functions and necessary to fulfilling its mission. Critical technology and services include:

- Operations and maintenance for GenTax, the agency's core computer system, through which most of the state's General Fund revenues are processed.
- Operations and maintenance for all agency computing and communication systems.
- Strategic technology planning.
- Continuity of operations and disaster recovery planning and coordination, which helps ensure that, in an emergency, the agency can continue to process and bank funds that support important public services.
- Perpetual modernization efforts for agency computing systems to make the agency's operations more efficient and effective.

Program Performance

Starting in 2013, the agency embarked on a major modernization of its IT systems. The agency has completed two of its three large modernization projects, and is currently working on its third major effort, the Electronic Valuation Information System (ELVIS) project. In addition, the ITS Division has modernized 21of its 24 smaller applications. Once this modernization effort is complete, the agency will be on a completely modern application platform, with all applications current and supported.

In 2019, the ITS Division started to look at the existing application portfolio and decommission any application that had been replaced or was no longer used. This effort will continue throughout the modernization process, as the division continues to decommission applications being replaced or upgraded. The goal is to go from an application portfolio of 109 applications to a portfolio of 28 applications by 2026. The graph below shows where the ITS Division is in this effort and notes that we accomplished the goal ahead of schedule:



Over the last two biennia, the ITS Division transformed every aspect of its operation. It implemented outcome-based management rooted in IT best practices. It continued to develop the agency's cybersecurity program, built on Internal Revenue Service (IRS) standards, the National Institute of Standards and Technology (NIST) framework, and Center for Internet Security (CIS) version 8 critical security controls. Finally, it established a new governance process for systems work, to ensure that only work of the highest business value is pursued.

The governance process starts with the Governance Committee. The Governance Committee is comprised of representatives from each of the department's divisions and prioritizes projects based on business criteria approved by the Revenue Leadership Team. The ITS Division has a rigorous capacity management program, to match resources with projects to ensure that high priority work has the resources needed to ensure success. Finally, Application Services uses a Systems Development Life Cycle process, to ensure that projects follow all stages of the defined development process. This increases the likelihood of success of each project.

In the 2021-23 biennium, the ITS Division established the Testing Center of Excellence, to create testing standards for the organization and ensure that work going into production is error-free and of the highest quality.

In the past two years, DOR IT teams have implemented the following major initiatives:

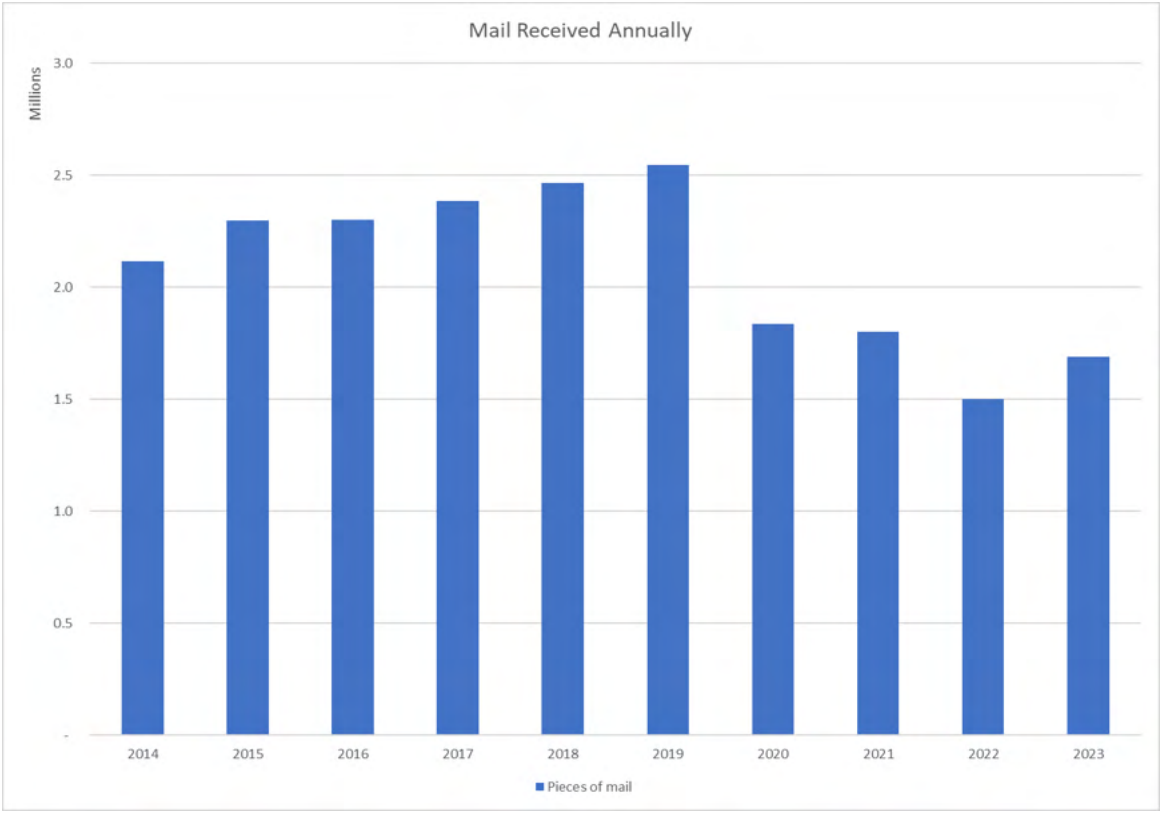
Year	Initiatives completed by DOR staff
2023	Season Up Business Identification Number – Combined Employer Registration (with Secretary of State) Kratom Processor Registration Fee – HB 4010 Working Family Household Dependent Care Credit Penalty Oregon Alerts GIS Modernization Oregon Employment Department Modernization/Paid Family Medical Leave (OED project with DOR component) Pass-Through Entity Elective Tax – SB 727 External Website Migration ELVIS Project – Phase 1 Central Assessment Loaded Tank Railroad Car Fee – HB 2209 Agricultural Employer Overtime Tax Credit

The ITS Division has made similar gains with infrastructure. The ITS Division completed its Windows 10 migration/PC refresh, migrated to the enterprise version of Microsoft 365, and upgraded numerous servers to a supported operating system. The Support Services Unit created a new service catalog and implemented a new ticketing system based on the service catalog to better track its work and ensure requests are done on time.

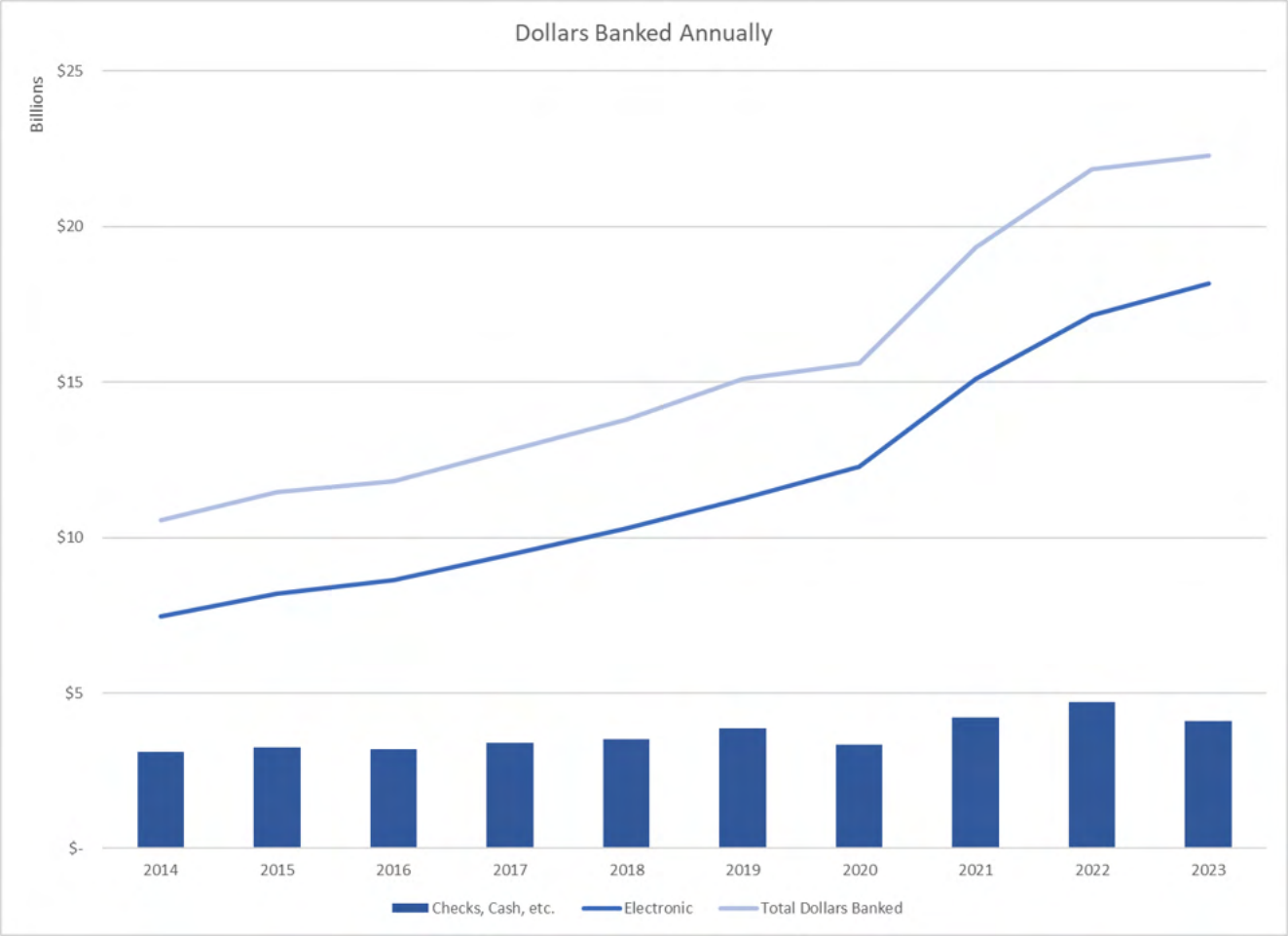
The unit completed the migration of all cell phones to a mobile device management system. Finally, the agency upgraded its 10-year-old Interactive Voice Response (IVR) unit to a modern IVR solution. As part of the upgrade of the IVR, the agency implemented new functionality that will allow taxpayers to interact with the agency in new, more modern channels.

Two other major ITS Division efforts include replacing the agency's aging intranet to create more cohesion throughout the agency, and continuing the disaster recovery work to ensure the agency can continue to operate in case of a disruption.

The Processing Center helps the agency collect the revenue that Oregon counts on by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. This chart displays the total pieces of mail that were received by, and processed through, the center over the past 10 years. This volume has been declining and is expected to continue to decline over the next five years as more and more taxpayers file electronically.



The next chart displays the total dollars banked electronically alongside the dollars received and banked using a paper method, such as a check, money order, or cash. The bars correspond to the work items processed in the Payment Processing Unit. The total dollars banked have continued to increase as the department has implemented new programs.



BUDGET NARRATIVE

In 2023, the ITS Division created new strategic plans for both the Information Technology (IT) Section and the Processing Center. These strategic plans align with the agency's strategic plans and will further the division's mission of delivering the systems and services to collect the revenue that Oregon counts on.

Enabling Legislation/Program Authorization
The ITS Division is not mandated. However, it provides the technologies needed to successfully administer the many agency mandated programs.

Funding Streams
The ITS Division is funded by both the General Fund and Other Funds.

Describe how the 2025-27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023-25.
ITS Division has one Policy Option Packages (POPs) included in the 2025-27 budget. The Electronic Valuation Information System Support POP will give the ITS Division resources to support the new Electronic Valuation system. The Department of Revenue was given limited duration resources in the 23-25 biennium to work with the software vendor, RSM during the modernization project to implement the new system. We are now asking that these positions be made permanent to maintain and support the new system in house with internal resources.

Information Technology Services Division Administration

Program Overview
The Information Technology Services (ITS) Division Administration contains the administrative portion of the ITS Division and includes some of the software and consultant budget.

Program Funding Request
This program is funded with a mix of General Fund and Other Funds.

IT Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 5,317,785	$ 3,081,735	$ 8,399,520	4	4.00
2025-27 CSL	$ 5,351,208	$ 3,172,040	$ 8,523,248	4	4.00
2025-27 ARB	$ 5,351,208	$ 3,172,040	$ 8,523,248	4	4.00
2025-27 GB	$ 5,208,815	$ 3,144,442	$ 8,353,257	4	4.00
2025-27 LAB	$ 5,332,004	$ 3,166,304	$ 8,498,308	4	4.00
Difference (CSL-LAB)	$ (19,204)	$ (5,736)	$ (24,940)	0	0.00
% change	-0.4%	-0.2%	-0.3%	0.0%	0.0%

Program Description
ITS Division Administration consists of four positions: the division administrator, the deputy division administrator, the portfolio manager, and division executive assistant. The administrator participates on the department's executive leadership team to help establish broad division policies and strategic plans and align the ITS Division with the agency's desired outcomes. Program administration work includes overseeing the agency's major projects, systems upgrades, cybersecurity, and overseeing the health of the main computer system, GenTax.

The division administrator leads the development of ITS Division's strategic plans, strategies, and resource and organization plans for the effective delivery of services by developing teams that work toward meeting the department's mission, vision, and goals. The administrator plans, coordinates, monitors, implements, and reports progress on multiple facets of operations, including outcomes related to the department's values.

Program Justification
The Department of Revenue (DOR) processed approximately $45 billion in revenue last biennium. The ITS Division helps maintain the systems that the department, its employees, and program partners depend on so the department can continue to collect and administer the revenue Oregon counts on.

Program Performance
In 2023, the ITS Division completed new strategic plans for both the Information Technology Section and the Processing Center. The new plans align with the agency strategic plan and provides technology support for the agency's strategic objectives.

Please refer to the sections of this budget document that contain the program performance details for ITS Division's programs.

Enabling Legislation/Program Authorization
The ITS Division is not mandated. However, it provides the technologies needed to successfully administer the many department-mandated programs.

Funding Streams
The ITS Division Administration is funded by both the General Fund and Other Funds.

Engineering Services

Program Overview

The Engineering Service Unit is responsible for managing, monitoring, and advancing the agency's technology infrastructure. This includes all technology delivered via the network to the users.

Program Funding Request

Engineering Services					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 4,507,394	$ 1,410,127	$ 5,917,521	18	18.00
2025-27 CSL	$ 4,984,016	$ 1,543,137	$ 6,527,153	18	18.00
2025-27 ARB	$ 5,207,576	$ 1,609,915	$ 6,817,491	19	18.88
2025-27 GB	$ 4,969,016	$ 1,543,137	$ 6,512,153	18	18.00
2025-27 LAB	$ 4,984,016	$ 1,543,137	$ 6,527,153	18	18.00
Difference (CSL-LAB)	$ -	$ -	$ -	0	0.00
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Description

The Information Technology Services (ITS) Division's Engineering Services Unit provides expertise in the key areas of network management, middleware support, database administration, systems and server administration, and application administration. The unit also provides testing and quality assurance services to all areas of the information technology (IT) organization.

- Network and server administration responsibilities include maintaining network connectivity and monitoring performance for the agency's wired and wireless networks in all locations, including field offices; solution design; resource acquisition; secure server configuration; backup management, performance tuning, and managing agency-used home-grown and Commercial Off-The-Shelf (COTS) applications as well as multiple web application environments.
- Database administration responsibilities include database tuning and optimization, database backups, and complex configurations for agency applications.

- Application administration handles the administration of the agency's core IT systems as well as other COTS solutions. This group also manages the agency's disaster recovery program for its critical systems.
- Testing and Quality Assurance provides functional, regression, and other testing services to all units in the ITS Division. All units are responsible for keeping server operating systems and applications patched and current.

Program Justification
For the agency to demonstrate excellence in state government in the 21st century and fulfill its mission, all staff and operations rely heavily on the use and availability of multiple technologies. These technologies make every dollar billed, collected, and banked by the agency possible. In addition, these technologies directly increase the efficiency of the agency's operations.

The Engineering Services Unit provides the agency with technology expertise that is aligned with the locations, systems, and people working in the agency. This unit is responsible for providing the agency with highly reliable, mission-critical systems. This unit handles the connectivity and access to agency systems in all agency offices daily, from switches to network endpoints (phones, computers, security cameras, etc.).

In addition to managing and monitoring the physical network for the agency, this unit is also responsible for the virtual server environments that provide the infrastructure necessary to run the agency's myriad of mission-critical and other business systems.

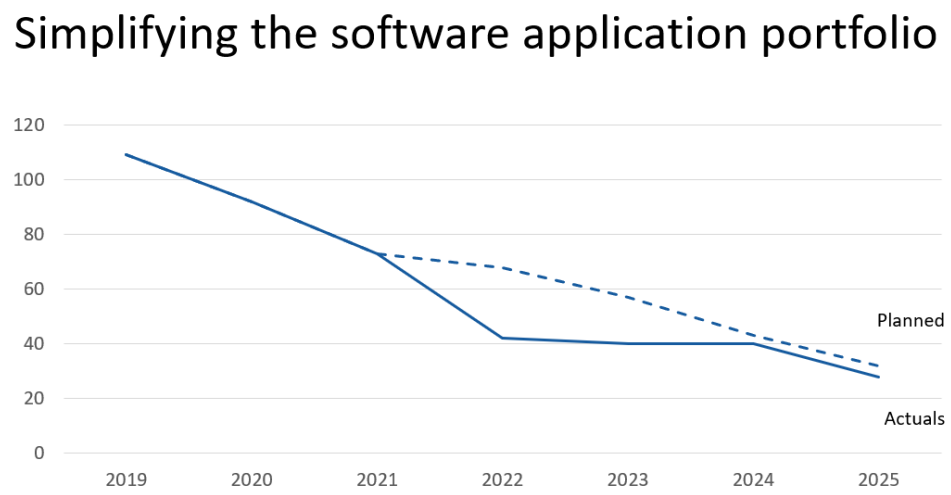
Engineering Services is responsible for managing and supporting the various middleware required for the agency to conduct its business. This can include database management systems, web and application server software, integration systems, and security and monitoring systems. This unit is also essential for performing eDiscovery and other investigative work for various legal cases.

Engineering Services runs the Testing Center of Excellence (TCOE) to provide testing and quality assurance services to the organization. TCOE established testing standards for the agency as well as provides testing services such as functional and regression testing for all units within the ITS Division.

Lastly, this unit manages a robust disaster recovery (DR) program to ensure that the agency will be able to continue to function in case of a disruption to normal operations.

Program Performance
After completion of the Core System Replacement Project, the Information Technology (IT) Section began an application rationalization program, to remove applications that had been replaced or that were no longer in use. The engineering team worked with the application areas to decommission the older applications and retire the old hardware on which these systems resided. This allowed the unit to remove several generations of older server

technology, and it continued its already robust server and database refresh program to keep the computer infrastructure current. In addition, Engineering Services upgraded the security camera system and began an ongoing refresh program for the system.



In the 2019–21 biennium, Engineering Services worked with the agency's Continuity of Operations (COOP) team to build a robust disaster recovery program. Over the next four years, the unit created a DR strategy, plan, and policy. It built runbooks with instructions on how to restore the agency's critical applications. The unit participated in the State Data Center's disaster recovery program, successfully bringing up the agency's critical applications at the Montana cold site. Finally, the unit administered the Government Emergency Telecommunications Service (GETS)/Wireless Priority Service (WPS) federal program for the agency, ensuring that key agency personnel can communicate with state leaders during a disaster.

The Department of Revenue (DOR) has always had a strong cybersecurity program, given the confidential data that the agency holds and the Internal Revenue Service (IRS) regulations to which it must comply. Engineering Services continues to mature its cybersecurity program and in October 2023 held a cybersecurity drill with the federal Cybersecurity & Infrastructure Security Agency (CISA). This was a valuable exercise, and the results will inform the agency's program moving forward.

The unit set up the TCOE in the 2021–23 biennium. The group first focused on creating standards for unit testing for developers, to minimize the number of errors moving into functional and user acceptance testing. The testing area then documented the section's testing processes and procedures, created testing templates, and trained staff on the use of these tools. The TCOE then formalized functional and user acceptance testing expectations and trained both internal IT testers as well as business testers to ensure these testers understood their role in testing. Finally, the TCOE implemented requirements traceability matrices in both GenTax and the department's non-GenTax application portfolio, to ensure that requirements of a project have been met. In addition, testers are assigned to major projects to provide expert testing services to ensure that there are minimal issues in production.

After the TCOE completed the work to provide a testing foundation to IT projects and ongoing work, it turned its attention to creating regression test scripts for GenTax. Regression testing should be performed prior to a release moving to production to ensure that the changes being made did not negatively affect any existing code. Once the TCOE created a regression test bed for GenTax, it ran a pilot to see how effective running a regression test would be for the agency. The pilot caught errors in code that was estimated would have taken 192 hours to resolve if they had moved to production. The TCOE is in the process of automating the regression test scripts and plans to run several more pilots before incorporating this process into the agency's change management process.

In 2023, the team facilitated network connection upgrades to two DOR field offices which addressed the field offices' most reported issue to the DOR Service Desk. This resulted in a 200 percent increase in bandwidth, which allows the DOR staff to serve taxpayers much more efficiently. A third field office is being planned to get upgraded in the coming months.

Looking forward to the 2025–27 biennium, the agency plans to complete its modernization program and remove the last unsupported systems from the environment. With Enterprise Information Systems' move of the disaster recovery site from Montana to Bend, Engineering Services will continue to work with the State Data Center to develop its disaster recovery program. Finally, Engineering Services will continue to mature the agency's cybersecurity posture.

Enabling Legislation/Program Authorization
This program, while not mandated, provides essential support to mandated programs.

Funding Streams
The Engineering Services Unit is funded by both the General Fund and Other Funds.

GenTax Projects and New Development

Program Overview

The GenTax Projects and New Development Unit is responsible for new development in the agency's core computer system, GenTax, as well as the support and development of a wide variety of custom applications and off-the-shelf applications that are not part of GenTax. This portfolio of applications fulfills a variety of needs, all in support of the agency's mission. Of the non-GenTax portfolio, many are back-office or administrative systems. There are also many that serve the specialized work of the agency's Property Tax Division.

Program Funding Request

GenTax Projects					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 1,057,080	$ 331,042	$ 1,388,122	4	4.00
2025-27 CSL	$ 1,109,769	$ 343,654	$ 1,453,423	4	4.00
2025-27 ARB	$ 1,109,769	$ 343,654	$ 1,453,423	4	4.00
2025-27 GB	$ 1,099,769	$ 343,654	$ 1,443,423	4	4.00
2025-27 LAB	$ 1,109,769	$ 343,654	$ 1,453,423	4	4.00
Difference (CSL-LAB)	$ -	$ -	$ -	0	0.00
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Description

The Information Technology Services (ITS) Division's GenTax Projects and New Development Unit performs all large new development efforts in GenTax as well as continually working to support and improve the agency's portfolio of non-core-tax-system applications. The unit supports the Processing Center's core payment and forms keying and imaging system—the Quick Modules product from Fairfax. Quick Modules processes and images Department of Revenue's (DOR) payment by checks with their vouchers, transmitting them to the bank several times a day. It also allows for keying and imaging forms for most of the state account types and their associated federal forms, passing the data and images to GenTax. The number of forms supported grows each year. The unit supports 11 of its own custom applications that support a variety of DOR functions, including ORMAP, the publicly accessible statewide digital cadastral base map. Finally, the unit is working to modernize the agency's remaining legacy custom applications by moving them into current and supported technologies, while also improving them in ways that enhance security and increase the efficiency of the agency. At this time, only two applications remain that the team needs to modernize. Once the agency completes the second

phase of the property tax replacement project, the bond-funded Electronic Valuation Information System (ELVIS) and these two applications, the agency will have finished its modernization effort. The unit will then develop a plan to keep these applications current.

Program Justification
The unit has been working to decommission the custom legacy applications that have been replaced or are no longer in use. To date, the unit has decommissioned or turned off 72 applications. These legacy custom applications were developed in a variety of different technologies, all of which are aging or decreasing in value. The unit is working to centralize the applications into a handful of intentionally chosen technologies to make the agency's tax administration efforts more effective and efficient. It was becoming increasingly difficult to find the skills in the workforce to support these aging technologies. Moreover, the available talent with the skills for these older technologies is generally more experienced and more costly. In addition, working with these older technologies is not attractive to the 2024 workforce, resulting in difficulty retaining talent in the public sector. The disparate nature of the inventory has also led to an overall need for individual specialization of staff members. This specialization has made it difficult to successfully transition support of an application or system from one person to another. The staff were also struggling to switch from supporting an application built in one technology to another. Once the remaining modernization is complete, most applications will be in a standard platform or computer language that complements the GenTax application.

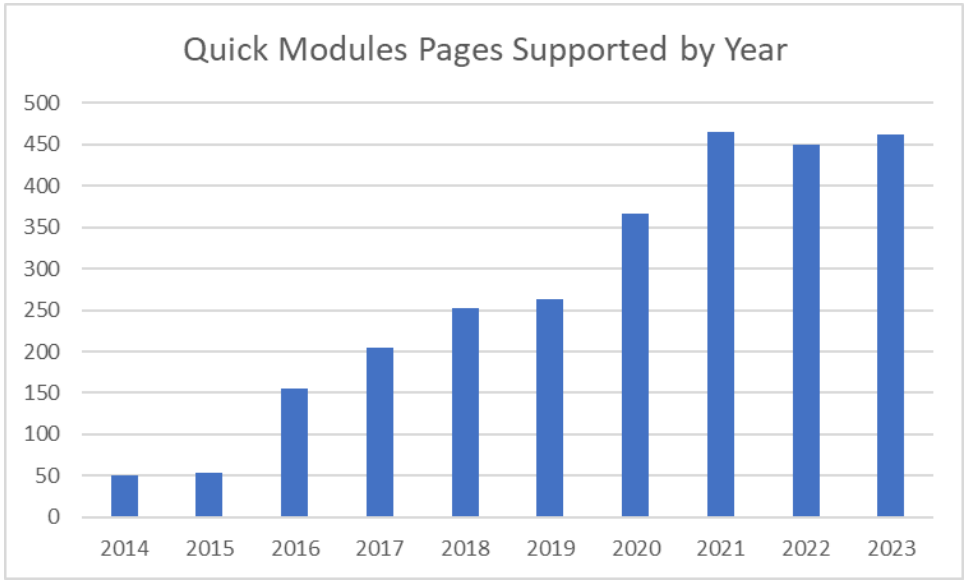
Overall, this unit is working to mitigate risks to the agency's success by emphasizing a forward-thinking approach that prioritizes security and sustainability. By embracing these values, the unit is eliminating vulnerabilities and improving the agency's risk profile. In addition, the unit is also working closely with the agency's program areas to leverage automation in ways that increase capabilities and efficiencies.

Program Performance
The GenTax Projects and New Development Unit has continued to complete legislatively mandated projects and agency business projects. Over the last two years, the team has completed the initiatives outlined in the table below.

Year	Initiatives completed by DOR staff
2022	Season Up Corporate Activity Tax Fiscal Year Project – SB 164 Keycard and Secrecy Certificate System Intranet Modernization Interactive Voice Response Unit Replacement One-Time Assistance Payment - HB 4157 Psilocybin Tax – Measure 109

	Electronic Funds Transfer Business Systems Renewal (Treasury project with DOR component)
2023	Season Up Business Identification Number – Combined Employer Registration (with Secretary of State) Kratom Processor Registration Fee – HB 4010 Working Family Household Dependent Care Credit Penalty Oregon Alerts GIS Modernization Oregon Employment Department Modernization/Paid Family Medical Leave (OED project with DOR component) Pass-Through Entity Elective Tax – SB 727 External Website Migration ELVIS Project – Phase 1 Central Assessment Loaded Tank Railroad Car Fee – HB 2209 Agricultural Employers Overtime Tax Credit

In addition, the unit modernized three applications over the 2021–23 biennium. Phase one of the ELVIS project replaced another four applications. Support for the Processing Center's core system, Quick Modules, resulted in more than six months of work for the team. The table below shows the increase in Quick Modules pages the unit has supported over the last five biennia.



Enabling Legislation/Program Authorization
Although this program itself is not mandated, it provides essential support to programs that are.

Funding Streams
The GenTax Projects and New Development Unit is funded by both the General Fund and Other Funds.

Processing Center

Program Overview

The Processing Center processes all paper tax returns and payments sent to the agency. The section is made up of seven units that each year ensure more than $22 billion in tax payments are banked and over 390,000 paper tax returns are processed. The work of the Processing Center provides a critical central service to the agency and the state.

Program Funding Request

Processing Center					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 19,218,404	$ 5,267,723	$ 24,486,127	164	118.13
2025-27 CSL	$ 19,591,167	$ 5,539,781	$ 25,130,948	146	111.81
2025-27 ARB	$ 19,591,167	$ 5,539,781	$ 25,130,948	146	111.81
2025-27 GB	$ 19,486,167	$ 5,539,781	$ 25,025,948	146	111.81
2025-27 LAB	$ 19,284,420	$ 5,396,664	$ 24,681,084	145	110.81
Difference (CSL-LAB)	$ (306,747)	$ (143,117)	$ (449,864)	(1)	(1.00)
% change	-1.6%	-2.6%	-1.8%	-0.7%	-0.9%

Program Description

The Processing Center's activities are carried out in a high-volume environment that relies heavily on technology and automation. The department deposits more than $22 billion in tax payments each year. For calendar year 2023, the department banked over $22 billion from over 7.7 million transactions. Of those amounts, 81.6 percent of the total dollars and 83.3 percent of the transactions were received electronically. Payments by check, money order, and cash made up the remaining 18.4 percent of the dollars and 16.7 percent of the transactions. Annually, the Processing Center processes more than 1.6 million pieces of mail, including all Oregon paper-filed tax returns. It provides the essential functions for return and payment processing for most of the agency's programs. The section images all check payments and approximately 97 percent of paper tax returns and data is captured in a combination of automated and semi-automated processes. The following functional units help achieve the Processing Center's objectives.

The Mail Processing Unit handles opening, sorting, routing, and preparing all incoming mail for imaging. The unit uses mail extracting equipment in addition to hand processing to perform these functions. The work in this unit is highly seasonal, especially from March to May, so the department uses seasonal workers to augment the permanent staff in this unit. The unit has streamlined these processes for increased efficiency by promoting electronic processes and imaging more paper items, reducing the paper that flows through the department.

The Imaging Unit scans incoming tax returns and payments for processing. The unit is responsible for imaging all returns and documents needed by other parts of the agency, such as audit or suspense. The department then retains original paper documents in secure storage. A review team researches missing or invalid information that is needed to complete processing of payments and returns for the various units within the Processing Center.

The Payment Processing Unit is responsible for processing all check payments received by the department. A significant portion of their work consists of researching payments received without a usable payment voucher and providing electronic payment direction for posting in the department's accounting system. The unit images and processes all check payments using optical and image character recognition. The work in this unit is steady all year with quarterly cycles and a slight seasonal impact during the peak tax processing season.

The Information Transcription Unit is responsible for capturing data primarily from tax returns. The unit captures this data through an automated key-from-image process displayed on a computer screen. The work in this unit is highly seasonal, especially from March to May, so the unit uses seasonal workers during this time. The unit has streamlined the process of capturing data by using more automated systems and technology such as 2D barcodes, optical and image character recognition (OCR/ICR), and guided key-from-image data capture.

The Taxpayer Identification Unit is responsible for resolving posting errors for payments and returns whether they are submitted electronically or on paper. These errors occur when there are missing or erroneous names, addresses, and identification numbers. The work in this unit has a slight seasonal impact during the peak of the tax processing season.

The Processing Center Operations Unit is responsible for researching, troubleshooting, and resolving issues during day-to-day operations throughout the Processing Center. The unit ensures compliance with national banking standards, provides support and research during Secretary of State audits, and conducts daily reconciliation of deposited funds. The unit maintains business rules, reviews form design, develops test documents, and tests the front-end system ensuring annual season updates are successful. This unit is also responsible for evaluating policies, procedures, forms, workflows, and systems for efficiencies and implementing changes that take advantage of these efficiencies. They work with program areas across the agency, as well as other state agencies. They also work with industry leaders, including other states, software vendors, and national organizations. Finally, the unit includes our quality assurance team that maintains our quality assurance program for return and payment processing.

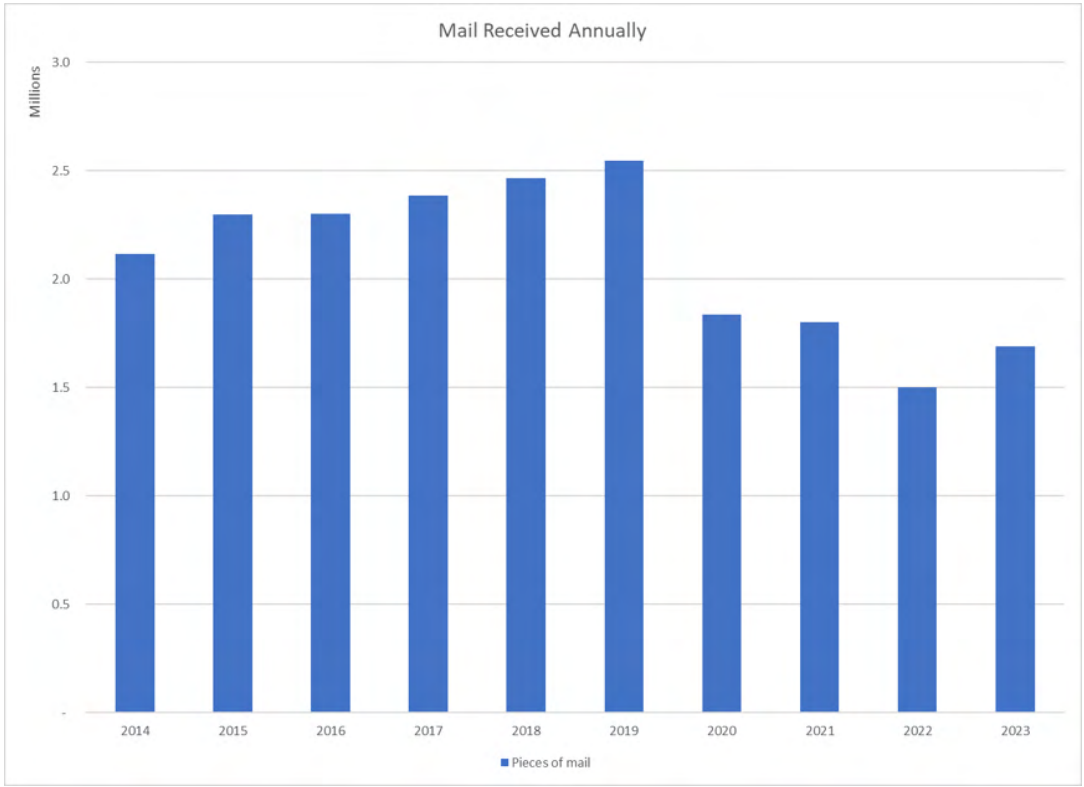
The Forms and Publications Unit is responsible for analyzing, designing, editing, producing, and procuring the agency's approximately 750 forms and publications. These documents must be easy to use and understand. The unit's publishers also maintain the agency's technical standards for forms, which helps ensure the forms can be effectively reproduced and processed.

Program Justification

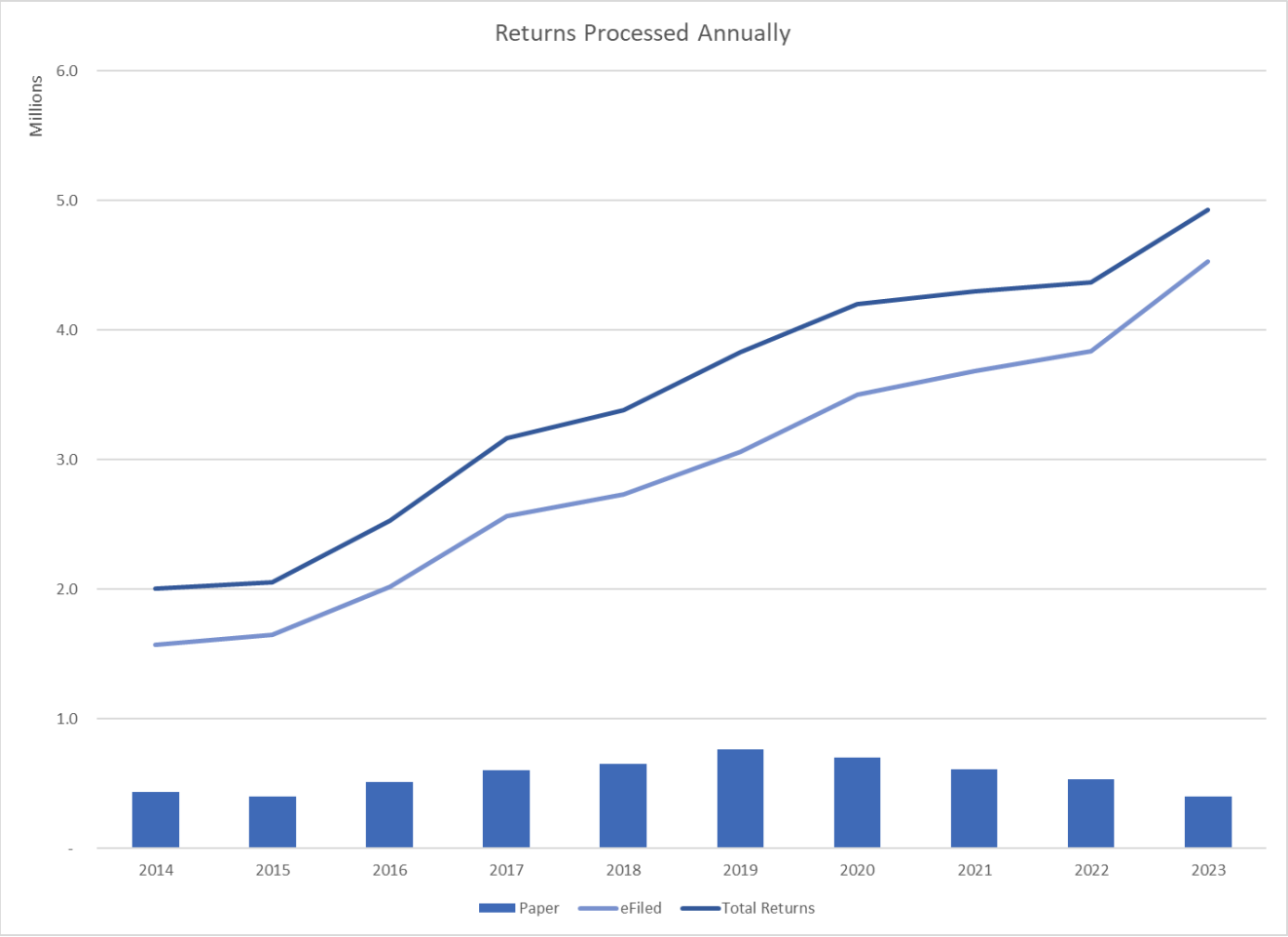
The Processing Center helps the agency collect the revenue that Oregon counts on by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. The center processes more than 340,000 paper tax returns and deposits more than $22 billion each year.

Program Performance

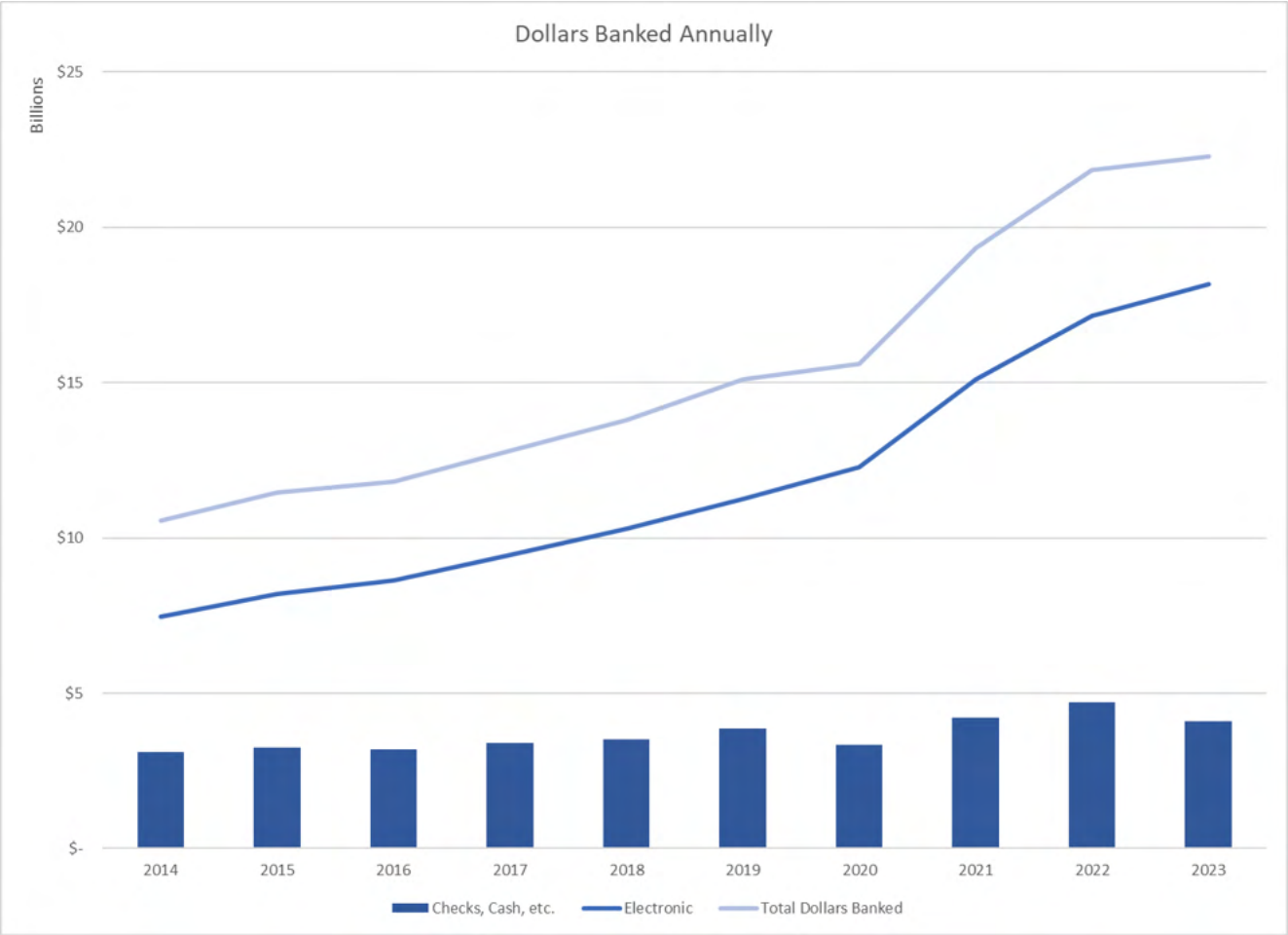
This chart displays the total pieces of mail the section received processed through mail processing over the past 10 years. This volume is expected to continue to decline over the next five years.



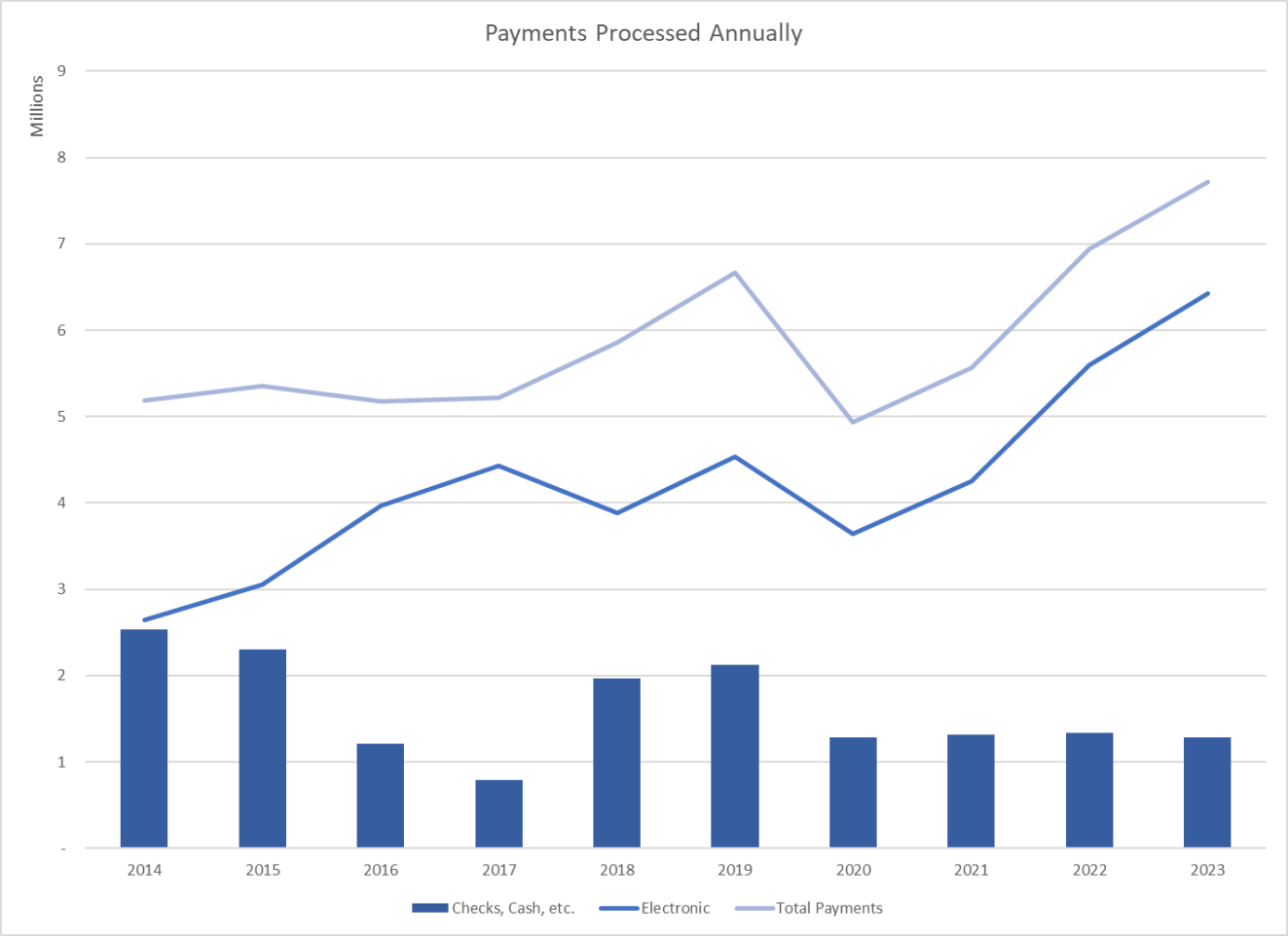
This chart displays the total volume of tax returns and the volume of electronically filed tax returns (e-file) alongside the total paper returns. The bars correspond to the volume of returns processed in the Information Transcription Unit. This volume drastically increased due to having a new paper return to process in 2016 and 2017, Form OR-WR. It increased again in 2018 and 2019 due to the new Statewide Transit Tax. In recent years, the volume of paper tax returns declined significantly as the Statewide Transit Tax program was added into the combined payroll return (Form-OQ), processed by the Oregon Employment Department.



The next chart displays the total dollars and dollars banked electronically alongside the dollars received and banked using a paper method, such as a check, money order, or cash. The bars correspond to the work items processed in the Payment Processing Unit. The total dollars banked have continued to increase as the department has implemented new programs.



This chart displays the total number of payments and number of payments that are made electronically against payments made using a paper method (cash, check, etc.). Again, these bars correspond to the work items processed in the Payment Processing Unit. The paper payment count experienced a drastic decline through 2017 due to the increased adoption of electronic methods. However, the implementation of the Statewide Transit Tax nearly reversed this progress. The paper volume has declined since as the Statewide Transit Tax reporting program was added into the combined payroll return (Form-OQ) and taxpayers began making a single electronic payment for all their payroll-related taxes.



Enabling Legislation/Program Authorization
Although this program itself is not mandated, it provides essential support to programs that are. The Processing Center provides critical services to the agency by banking all tax dollars and processing and posting incoming paper documents into the agency's back-end systems so these items can be used by other areas.

Funding Streams
The Processing Center Section is funded by both the General Fund and Other Funds.

Support Services

Program Overview

The Information Technology Services (ITS) Division's Support Services Unit provides information technology (IT) support for Department of Revenue (DOR) employees. Technicians in this area strive to solve most issues themselves, but, when necessary, they triage and route work to specialized units within the ITS Division.

Program Funding Request

Support Services					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 3,530,765	$ 1,134,626	$ 4,665,391	17	16.63
2025-27 CSL	$ 4,055,196	$ 1,187,478	$ 5,242,674	17	17.00
2025-27 ARB	$ 4,055,196	$ 1,187,478	$ 5,242,674	17	17.00
2025-27 GB	$ 4,050,196	$ 1,187,478	$ 5,237,674	17	17.00
2025-27 LAB	$ 4,055,196	$ 1,187,478	$ 5,242,674	17	17.00
Difference (CSL-LAB)	$ -	$ -	$ -	0	0.00
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Description

The Support Services Unit provides end-user support for more than 1,100 department employees. Support responsibilities include provisioning, installation, patching, configuration, upgrades, and support of the agency's desktops, laptops, and mobile devices. The unit also provides malware and virus remediation, incident response, Voice over Internet Protocol (VoIP) phone and call center support, remote user connectivity support, user account creation, and management of computer access, software licensing, and general support for productivity applications.

Program Justification

For the department's staff and operations need access to multiple technologies. These technologies make every dollar billed, collected, and banked by the agency possible. In addition, these technologies directly increase the efficiency of the department's operations.

The Support Services Unit is the first line of support for any type of technology concern, impediment, or request for additional service. The unit is responsible for triaging incoming contacts from users in the agency and either resolving the issue or request routing the work to the appropriate unit within the ITS Division.

Program Performance

During the 2019–21 biennium, the Support Services Unit focused on upgrading the hardware the agency uses to provide key services to the citizens of Oregon. The unit completed the agency's migration to the Windows 10 operating system and performed a personal computer (PC) refresh for the entire agency. Following this project, the unit put in place an ongoing refresh of computer infrastructure, refreshing a quarter of the agency's laptops each year. In addition to the PC infrastructure, Support Services also replaced its 10-year-old Interactive Voice Response (IVR) technology. This upgrade removed one of the two vendors from the agency's telecom infrastructure, simplifying maintenance and support. It also moved the infrastructure from a hardware IVR to a software IVR, allowing more flexibility in the future. Finally, in response to the Covid-19 pandemic, the unit migrated the agency to remote work, and has supported telework ever since.

In the 2021–23 biennium, Support Services re-installed its IT Service Management system and added a new module for asset management. At the same time, the unit implemented new procedures based on IT best practices. The unit standardized its configuration of laptops and enhanced security with new cybersecurity functionality. Finally, the unit set up an ongoing training program for its service desk technicians, to help them keep pace with the technological advancement happening at the agency.

Because of the unit's unique role as the face of the ITS Division for a large majority of the agency's employees, the team tends to be at the forefront of changes being made at the enterprise level. During the last four years, Support Services led the migration to the enterprise Microsoft 365 and Mobile Device Management systems, supported the rollout of YubiKeys for network access, implemented an updated patch process to ensure endpoints stay up to date, and has been instrumental in communicating the data labeling changes implemented by the enterprise.

During the 2021–23 biennium, Support Services received and triaged 32,717 calls for service, responded to 22,071 incidents, fulfilled 2,164 service requests, processed 6,442 requests for computer access, migrated 1,100 systems from Windows 10 21h2 to 22h2 through feature update rather than legacy migration, and deployed over 10,000 patches.

Looking ahead to the 2025–27 biennium, Support Services will again be the leader in many agency-wide efforts. With the deprecation of the Windows 10 operating system, the agency will be migrating to Windows 11 by the end of 2025. The unit is also working with the new Customer Experience Center of Excellence to implement new call center technology to improve customer service to taxpayers. Support Services also plans to

replace its Identity and Access Management system and implement other innovative new products to enhance the services it provides to the department.

Enabling Legislation/Program Authorization
Although this program itself is not mandated, it provides essential support to programs that are.

Funding Streams
The Support Services Unit is funded by both the General Fund and Other Funds.

GenTax Operations and Maintenance

Program Overview
The GenTax Operations and Maintenance Unit is responsible for the maintenance, support, development, and configuration of the department's core computer system, GenTax.

GenTax Operations & Maintenance					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 15,534,119	$ 3,832,548	$ 19,366,667	41	39.08
2025-27 CSL	$ 16,832,114	$ 3,695,540	$ 20,527,654	40	40.00
2025-27 ARB	$ 18,572,915	$ 4,215,520	$ 22,788,435	44	44.00
2025-27 GB	$ 18,148,674	$ 4,093,276	$ 22,241,950	44	43.20
2025-27 LAB	$ 17,525,144	$ 3,888,181	$ 21,413,325	41	40.88
Difference (CSL-LAB)	$ 693,030	$ 192,641	$ 885,671	1	0.88
% change	4.1%	5.2%	4.3%	2.5%	2.2%

Program Description
The unit's purpose is to analyze, plan, develop, and coordinate work and activities that support operations, maintenance, installation, and construction of information systems. This unit works with multiple vendors and state agencies.

The unit is responsible for the maintenance, support, development, and configuration of GenTax, the department's core computer system. This includes return processing, payment processing, collections, audit, interfaces, revenue accounting, and distribution. This system supports the agency's business areas in the administration of 38 tax programs, including personal and business income taxes, property tax, tobacco taxes, and a variety of other tax programs. These programs fund both state and local government services.

Program Justification
This unit provides technical support for the department's tax programs and employees by providing maintenance, support, development, and configuration of GenTax, which is the repository of taxpayer account information for the state of Oregon.

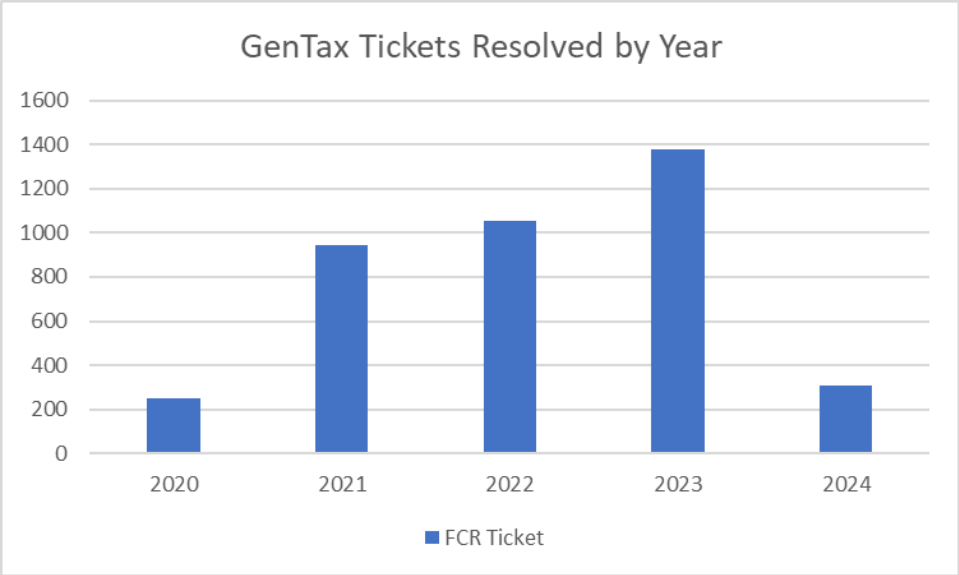
The unit functions symbiotically with the agency program areas to make modifications to GenTax that are necessary to adapt to future changes to tax laws and programs. GenTax is a sophisticated system that can accommodate these changes. However, it requires a considerable amount of expertise and proficiency in both understanding tax and revenue programs, as well as the technical tools and approaches needed to change the system.

Program Performance

After the Core System Replacement (CSR) project was completed in 2018, the GenTax Operations Unit took over support of the system from the vendor and incorporated the system into the standard operating model of the Information Technology Services (ITS) Division. The unit created a production support plan, established a prioritization process for change requests to the system, and worked with the vendor to set up a standardized maintenance schedule for service packs and system upgrades. Finally, Department of Revenue (DOR) developers and business analysts assumed responsibility for monitoring system health. This involves daily monitoring of system errors and performance, as well as researching and resolving system errors after nightly job streams. The unit upgraded GenTax to version 12 in fall 2022. Early in the 2023–25 biennium, the GenTax Operations Unit laid out a roadmap for GenTax. This roadmap is a four-year plan detailing the schedule for service packs, upgrades, mandatory new module deployments, and touchpoints where discretionary new modules could be implemented. These efforts work to protect the investment the state made in the system and increases its usefulness in the future.

In summer 2021, the Application Services Unit implemented a new System Development Lifecycle (SDLC) to help provide structure and a repeatable methodology for projects and large enhancements. The unit revised the SDLC in 2023 to include new programming standards for cybersecurity. With the new SDLC, staff have also implemented new key performance measures (KPM) to measure productivity in gathering system requirements, quality of code, and testing performance. These KPMs will be used to monitor and improve in these areas over the coming months in hope of reducing system corrections and changes after implementation.

In 2021, the GenTax Operations Unit also implemented a new ticketing system to streamline service requests and application questions. This system replaced a previously antiquated process by which business users would submit requests and questions through email. The ticketing system allows the tracking and monitoring of responses to the business areas more efficiently. In addition, the GenTax Operations Unit implemented a new change request scoring process which allows the business areas to prioritize their changes and enhancements. These prioritized change requests are then used to establish a planned implementation schedule reviewed quarterly by DOR's IT Governance Committee and reported on weekly. In fall 2023, the unit worked with the business groups to clean up old change requests in the ticketing system to remove items that are no longer needed. Since the beginning of the CSR project, the GenTax Operations Unit has closed over 12,000 tickets.



Finally, the unit completed another successful year of readying the GenTax system for return processing. DOR staff has standardized a repeatable Season Up schedule to execute on an annual basis. By implementing a standard schedule, the GenTax support unit has been better able to plan work throughout the year and ensure the system will be ready on time each tax season. For the eighth year in a row, DOR has opened for electronic filing the same day as the Internal Revenue Service (IRS) began processing returns.

Enabling Legislation/Program Authorization
Although this program itself is not mandated, it provides essential support to programs that are.

Funding Streams
Funding for this unit is composed of both General Fund and Other Funds. Most of the funding for this unit comes from the General Fund. However, work associated with legislative mandates has been funded through various Other Funds streams, such as implementation of the transportation package tax programs (House Bill 2017) and centralized collections (Senate Bill 1067).

Information Technology Services Division

Essential Package 010—Vacancy Factor and Non-PICS Personal Services

Package Description

Purpose
This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

How Achieved
Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	(886,859)
Other Funds	$	(172,320)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(886,859)
Other Funds	$	(172,320)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(886,859)
Other Funds	$	(172,320)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Information Technology Services Division

Essential Package 022—Cost of Phased-out Program and One-Time Costs

Package Description

Purpose
This package includes the costs of phasing out one-time program dollars approved for the 2023–25 biennium.

How Achieved
This package phases out one-time funds approved in the 2023–25 biennium associated with HB3235 for system upgrades related to Child Tax Credit; SB1595-2 for system upgrades related to protections for debtors from garnishment and unlawful debt collection practices; and funding related to Bond authority for ELVIS phase 2 (SB5506).

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	(649,403)
Other Funds	$	(256,199)

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(649,403)
Other Funds	$	(256,199)

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(649,403)
Other Funds	$	(256,199)

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Information Technology Services Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	714,555
Other Funds	$	199,590

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	714,555
Other Funds	$	199,590

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	714,555
Other Funds	$	199,590

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Information Technology Services Division

Essential Package 090 Analyst Adjustments

Package Description

This package reduces General Fund by $19,204 and Other Funds expenditure limitations by $5,736 to recognize savings from vacating the fifth floor of the Revenue building.

Purpose
The package includes an increase in General Fund of $1,689 and an increase in Other Funds of $65,981 for the following changes:

- A reduction of $200,000 General Fund in professional services costs to recognize underspending
- A reduction of $19,204 General Fund and $5,736 Other Funds for cost savings related to vacating the 5th floor of the Revenue Building
- An increase of $220,893 General Fund and $65,981 Other Funds for IT system changes required for DOR to tax synthetic tobacco under the tobacco products tax

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	1,689
Other Funds	$	60,245

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(19,204)
Other Funds	$	(5,736)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Information Technology Services Division

Essential Package 093 Statewide Adjustments

Package Description
This package was not included in the Legislatively Adopted Budget.

Purpose
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(294,082)
Other Funds	$	(87,843)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
None

Information Technology Services Division

Policy Option Package 101 – Electronic Valuation Information System Support

Description:
This package provides $496,650 General Fund and increases Other Funds expenditure limitation by $148,350 for ongoing licenses and maintenance costs for the Electronic Valuation Information System project.

Purpose:
This policy option package (POP) will give the Information Technology Services (ITS) Division the resources to support and maintain the new Electronic Valuation Information System (ELVIS) for the Property Tax Division, Valuation Section. This resource request will provide the maintenance costs to the vendors for the software as well as the internal Department of Revenue (DOR) ITS resources to maintain the system moving forward. In addition, it will provide the data processing charges needed to host the application for server and storage costs.

With this POP, the agency plans to hire two new developer/systems analysts, one business analyst, and an IT manager. In addition, it includes vendor software maintenance charges and state of Oregon data center charges for the new system.

The Electronic Valuation Information System is the last of DOR's major modernization projects replacing DOR's core, legacy systems. The new system modernizes property tax appraisal, enabling enhanced data collection services, maximizing employee performance through improved engagement, and developing metrics and tools to enhance program performance. These improvements will, in turn, elevate customer experience (taxpayers, cities, counties) and enhance a critical appraisal function that fund important public services statewide.

How Achieved:
Now that the Electronic Valuation Information System project is complete, the department will need the resources detailed in the business case to continue to support the system in the future.

The new positions are permanent hires, and DOR will integrate them into the current IT Services Division operations team. The software maintenance charges and data processing fees will be paid through the increase in the IT Services Division budget for these expenses.

There is no alternative for the software maintenance fees and data processing charges. These cannot be absorbed in the current budget.

# of Positions	# of months each	Permanent, LD, Seasonal	Representation (OAS, MMS, etc.)	Classification
2	24	Permanent	OAS	ISS6 – Systems Analyst
1	24	Permanent	OAS	ISS7 – Senior Business Analyst
1	24	Permanent	MMS	ITM2 – Information Technology Manager

*Positions (4) funded in IT and CSR/ELVIS bond

Quantifying Results:
The Valuation Section is in the process of proposing a change to its key performance measurements and will be using data collected by the Electronic Valuation Information System project to assist in this proposal. The suggested measure will quantify the root cause and amount of rework and revisions that are made in the section to enhance the level of service, and the experience provided to our customers.

Agency Request Budget

Staff Impact
Positions: 4
FTE: 4.00

Revenue Source
General Fund: $ 1,704,801
Other Funds: $ 519,980

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
Positions: 4
FTE: 3.20

Revenue Source
General Fund: $ 1,331,560
Other Funds: $ 397,736

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source
General Fund: $ 496.650
Other Funds: $ 148,350

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Information Technology Services Division

Policy Option Package – 104 - Cloud Engineering Resources

Description:
This POP was not approved in the Legislatively Adopted Budget.

Purpose:
With the stated direction of the enterprise, information technology (IT) systems will either move to the cloud or be built in the cloud. The Information Technology Services (ITS) Division needs to build up its expertise in this area to be able to support the agency's cloud solutions. The Electronic Valuation Information System (ELVIS) is currently being built in the cloud. GenTax is proposed to move to the cloud in 2026.

The Department of Revenue (DOR) is proposing this policy option package (POP) to staff IT appropriately as it will take on the growing amount of work that is being done in the cloud. If this does not happen, DOR systems that are being built in the cloud, or moved to the cloud, could be designed incorrectly. This may lead to major issues, cost overruns, or failures of DOR systems. Also, additional expertise is needed to support these cloud systems to assist the agency in fulfilling its vision: “To create a clear and easy experience for our customers.”

How Achieved:
This POP will add one position that will focus on cloud architecture and engineering. The position will be added to the network engineering team with the intent to establish expertise in these areas.

DOR will recruit for and hire the following positions:

One Information Systems Specialist (ISS) 8 – Cloud Architect

Quantifying Results:
Indirectly, this POP is tied to all DOR performance measures since it will strengthen DOR’s network engineering team. Once implemented DOR would create operational metrics to monitor the effectiveness of the new technologies.

Agency Request Budget

Staff Impact
Positions: 1
FTE: 0.88

Revenue Source

General Fund:	$	223,560
Other Funds:	$	66,778

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget
This Policy Option Package was not recommended in Governor's Budget

Staff Impact
None

Revenue Source

General Fund:	$	0
Other Funds:	$	0

2027–29 Fiscal Impact
None

Legislatively Adopted Budget
This Policy Option Package was not approved in the Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund:	$	0
Other Funds:	$	0

2027–29 Fiscal Impact
None

Information Technology Services Division

Package 802—Vacant Position Reductions

Purpose
This package abolishes thirteen vacant positions agency-wide.

How Achieved
For the Information Technology Services Division, this package eliminates one Office Specialist 2 position (1.00 FTE) and associated services and supplies. The department adjusted specific budget line items and positions as reflected in SB 5536 (2025).

Legislatively Approved Budget

Staff Impact

Positions:	(1)
FTE:	(1.00)

Revenue Source

General Fund	$	(135,423)
Other Funds	$	(40,451)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Information Technology Services Division

Package 810—Statewide Adjustments

Purpose
This package includes the combined net changes in HB5006 or "end of session" bill. Overall, the state-wide adjustments reflect assessment and changes made for DAS, debt service including Attorney General and Facility Rental expenditures.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Approved Budget

Staff Impact
None

Revenue Source

General Fund	$	(173,756)
Other Funds	$	(103,358)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Information Technology Services Division

Package 811—Budget Reconciliations

Purpose
HB 3940 imposes a tax on the distribution of oral nicotine products in Oregon. Distributors are responsible for paying $0.65 per package with up to 20 consumable units and $0.0325 per unit for packages with more than 20 discrete consumable units. This package includes one permeant full-time Information Systems Specialist 6 position to configure the GenTax system for new nicotine product tax distributions, modify 530 and 531 tobacco tax forms to include nicotine products, update forms related to distributor retailer inspections, create new tax letters for violations, and support ongoing system updates and reporting requirements related to nicotine products.

How Achieved
The department added specific budget line items and positions as reflected in SB 5505 (2025).

Legislatively Approved Budget

Staff Impact
Positions: 1
FTE: 0.88

Revenue Source

General Fund	$	198,812
Other Funds	$	44,983

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(886,859)	-	-	-	-	-	(886,859)
Transfer In - Intrafund	-	-	(172,320)	-	-	-	(172,320)
Total Revenues	**($886,859)**	**-**	**($172,320)**	**-**	**-**	**-**	**($1,059,179)**
Personal Services							
Pension Obligation Bond	(166,175)	-	145,233	-	-	-	(20,942)
Unemployment Assessments	5,525	-	94	-	-	-	5,619
Mass Transit Tax	20,836	-	28,265	-	-	-	49,101
Vacancy Savings	(747,045)	-	(345,912)	-	-	-	(1,092,957)
Total Personal Services	**($886,859)**	**-**	**($172,320)**	**-**	**-**	**-**	**($1,059,179)**
Total Expenditures							
Total Expenditures	(886,859)	-	(172,320)	-	-	-	(1,059,179)
Total Expenditures	**($886,859)**	**-**	**($172,320)**	**-**	**-**	**-**	**($1,059,179)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(649,403)	-	-	-	-	-	(649,403)
Transfer In - Intrafund	-	-	(256,199)	-	-	-	(256,199)
Total Revenues	**($649,403)**	**-**	**($256,199)**	**-**	**-**	**-**	**($905,602)**
Services & Supplies							
Professional Services	-	-	-	-	-	-	-
IT Professional Services	(649,403)	-	(256,199)	-	-	-	(905,602)
Total Services & Supplies	**($649,403)**	**-**	**($256,199)**	**-**	**-**	**-**	**($905,602)**
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	(649,403)	-	(256,199)	-	-	-	(905,602)
Total Expenditures	**($649,403)**	**-**	**($256,199)**	**-**	**-**	**-**	**($905,602)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	714,555	-	-	-	-	-	714,555
Transfer In - Intrafund	-	-	199,590	-	-	-	199,590
Total Revenues	**$714,555**	**-**	**$199,590**	**-**	**-**	**-**	**$914,145**
Services & Supplies							
Instate Travel	659	-	323	-	-	-	982
Out of State Travel	796	-	270	-	-	-	1,066
Employee Training	10,561	-	3,771	-	-	-	14,332
Office Expenses	9,158	-	3,458	-	-	-	12,616
Telecommunications	9,662	-	6,609	-	-	-	16,271
Data Processing	98,790	-	58,175	-	-	-	156,965
Publicity and Publications	430	-	48	-	-	-	478
Professional Services	62,685	-	20,305	-	-	-	82,990
IT Professional Services	478,090	-	90,883	-	-	-	568,973
Employee Recruitment and Develop	32	-	11	-	-	-	43
Dues and Subscriptions	349	-	41	-	-	-	390
Facilities Rental and Taxes	21,624	-	6,459	-	-	-	28,083
Facilities Maintenance	1,078	-	626	-	-	-	1,704
Intra-agency Charges	1,882	-	1,100	-	-	-	2,982
Other Services and Supplies	392	-	145	-	-	-	537
Expendable Prop 250 - 5000	1,749	-	425	-	-	-	2,174
IT Expendable Property	16,618	-	5,617	-	-	-	22,235
Total Services & Supplies	**$714,555**	**-**	**$198,266**	**-**	**-**	**-**	**$912,821**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	1,011	-	-	-	1,011
Other Capital Outlay	-	-	313	-	-	-	313
Total Capital Outlay	**-**	**-**	**$1,324**	**-**	**-**	**-**	**$1,324**
Total Expenditures							
Total Expenditures	714,555	-	199,590	-	-	-	914,145
Total Expenditures	**$714,555**	**-**	**$199,590**	**-**	**-**	**-**	**$914,145**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(19,204)	-	-	-	-	-	(19,204)
Transfer In - Intrafund	-	-	(5,736)	-	-	-	(5,736)
Total Revenues	**($19,204)**	**-**	**($5,736)**	**-**	**-**	**-**	**($24,940)**
Services & Supplies							
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Facilities Rental and Taxes	(19,204)	-	(5,736)	-	-	-	(24,940)
Total Services & Supplies	**($19,204)**	**-**	**($5,736)**	**-**	**-**	**-**	**($24,940)**
Total Expenditures							
Total Expenditures	(19,204)	-	(5,736)	-	-	-	(24,940)
Total Expenditures	**($19,204)**	**-**	**($5,736)**	**-**	**-**	**-**	**($24,940)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 093 - Statewide Adjustment DAS Chgs

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Data Processing	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 101 - ELVIS Support

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	496,650	-	-	-	-	-	496,650
Transfer In - Intrafund	-	-	148,350	-	-	-	148,350
Total Revenues	**$496,650**	**-**	**$148,350**	**-**	**-**	**-**	**$645,000**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
IT Professional Services	496,650	-	148,350	-	-	-	645,000
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	**$496,650**	**-**	**$148,350**	**-**	**-**	**-**	**$645,000**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 101 - ELVIS Support

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	496,650	-	148,350	-	-	-	645,000
Total Expenditures	**$496,650**	**-**	**$148,350**	**-**	**-**	**-**	**$645,000**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							-
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total FTE							
Total FTE							-
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 104 - Cloud Engineering Resources

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 104 - Cloud Engineering Resources

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							-
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total FTE							
Total FTE							-
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(135,423)	-	-	-	-	-	(135,423)
Transfer In - Intrafund	-	-	(40,451)	-	-	-	(40,451)
Total Revenues	**($135,423)**	**-**	**($40,451)**	**-**	**-**	**-**	**($175,874)**
Personal Services							
Class/Unclass Sal. and Per Diem	(73,033)	-	(21,815)	-	-	-	(94,848)
Empl. Rel. Bd. Assessments	(55)	-	(17)	-	-	-	(72)
Public Employees' Retire Cont	(15,366)	-	(4,590)	-	-	-	(19,956)
Social Security Taxes	(5,587)	-	(1,669)	-	-	-	(7,256)
Paid Family Medical Leave Insurance	(292)	-	(87)	-	-	-	(379)
Worker's Comp. Assess. (WCD)	(32)	-	(10)	-	-	-	(42)
Flexible Benefits	(32,654)	-	(9,754)	-	-	-	(42,408)
Reconciliation Adjustment	(1)	-	1	-	-	-	-
Total Personal Services	**($127,020)**	**-**	**($37,941)**	**-**	**-**	**-**	**($164,961)**
Services & Supplies							
Office Expenses	(8,403)	-	(2,510)	-	-	-	(10,913)
Total Services & Supplies	**($8,403)**	**-**	**($2,510)**	**-**	**-**	**-**	**($10,913)**
Total Expenditures							
Total Expenditures	(135,423)	-	(40,451)	-	-	-	(175,874)
Total Expenditures	**($135,423)**	**-**	**($40,451)**	**-**	**-**	**-**	**($175,874)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Vacant Position Reductions

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							(1)
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**(1)**
Total FTE							
Total FTE							(1.00)
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**(1.00)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(173,756)	-	-	-	-	-	(173,756)
Transfer In - Intrafund	-	-	(103,358)	-	-	-	(103,358)
Total Revenues	**($173,756)**	**-**	**($103,358)**	**-**	**-**	**-**	**($277,114)**
Services & Supplies							
Telecommunications	(75,000)	-	-	-	-	-	(75,000)
Professional Services	(98,756)	-	(103,358)	-	-	-	(202,114)
Total Services & Supplies	**($173,756)**	**-**	**($103,358)**	**-**	**-**	**-**	**($277,114)**
Total Expenditures							
Total Expenditures	(173,756)	-	(103,358)	-	-	-	(277,114)
Total Expenditures	**($173,756)**	**-**	**($103,358)**	**-**	**-**	**-**	**($277,114)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	198,812	-	-	-	-	-	198,812
Transfer In - Intrafund	-	-	44,983	-	-	-	44,983
Total Revenues	**$198,812**	**-**	**$44,983**	**-**	**-**	**-**	**$243,795**
Personal Services							
Class/Unclass Sal. and Per Diem	121,152	-	27,318	-	-	-	148,470
Empl. Rel. Bd. Assessments	51	-	12	-	-	-	63
Public Employees' Retire Cont	25,490	-	5,748	-	-	-	31,238
Social Security Taxes	9,268	-	2,090	-	-	-	11,358
Paid Family Medical Leave Insurance	485	-	109	-	-	-	594
Worker's Comp. Assess. (WCD)	30	-	7	-	-	-	37
Flexible Benefits	30,279	-	6,828	-	-	-	37,107
Reconciliation Adjustment	3,152	-	863	-	-	-	4,015
Total Personal Services	**$189,907**	**-**	**$42,975**	**-**	**-**	**-**	**$232,882**
Services & Supplies							
Employee Training	1,500	-	276	-	-	-	1,776
Office Expenses	4,705	-	1,236	-	-	-	5,941
Telecommunications	1,200	-	220	-	-	-	1,420
IT Expendable Property	1,500	-	276	-	-	-	1,776
Total Services & Supplies	**$8,905**	**-**	**$2,008**	**-**	**-**	**-**	**$10,913**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	198,812	-	44,983	-	-	-	243,795
Total Expenditures	**$198,812**	**-**	**$44,983**	**-**	**-**	**-**	**$243,795**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							1
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**1**
Total FTE							
Total FTE							0.88
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**0.88**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Policy Bills

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Policy Bills

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							-
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total FTE							
Total FTE							-
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-009-00-00-00000**

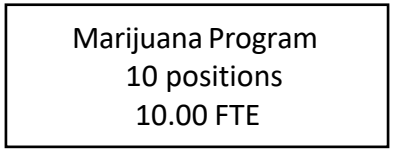
Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Transfer In - Intrafund	5,692,885	13,789,389	15,057,801	16,068,388	15,851,768	15,525,418
Total Other Funds	**$5,692,885**	**$13,789,389**	**$15,057,801**	**$16,068,388**	**$15,851,768**	**$15,525,418**

Marijuana Program

Organizational chart

2023–25 Legislative Approved Budget

10 positions 10 FTE

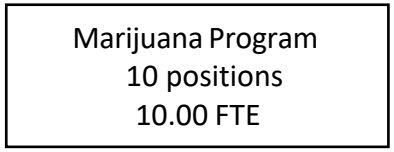


Marijuana Program

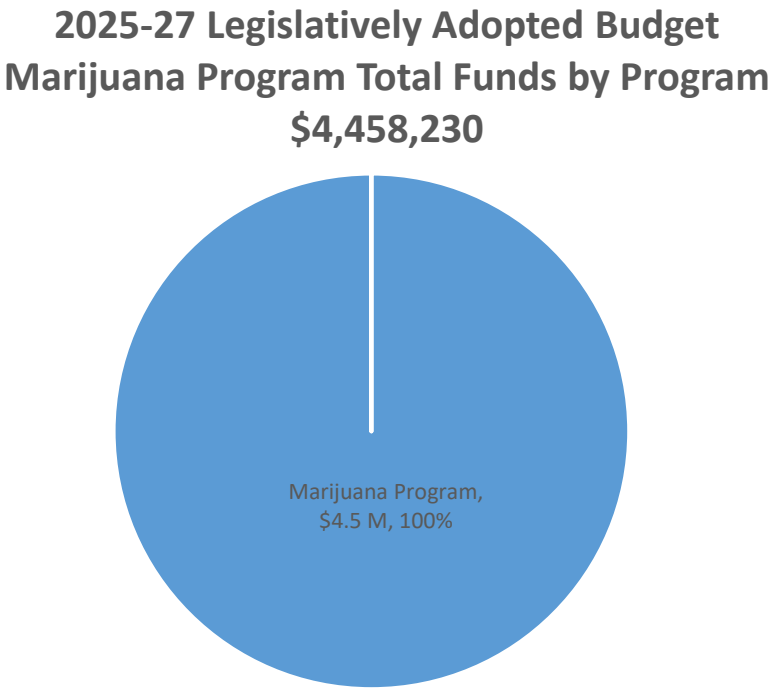
Organizational chart

2025–27 Legislatively Adopted Budget

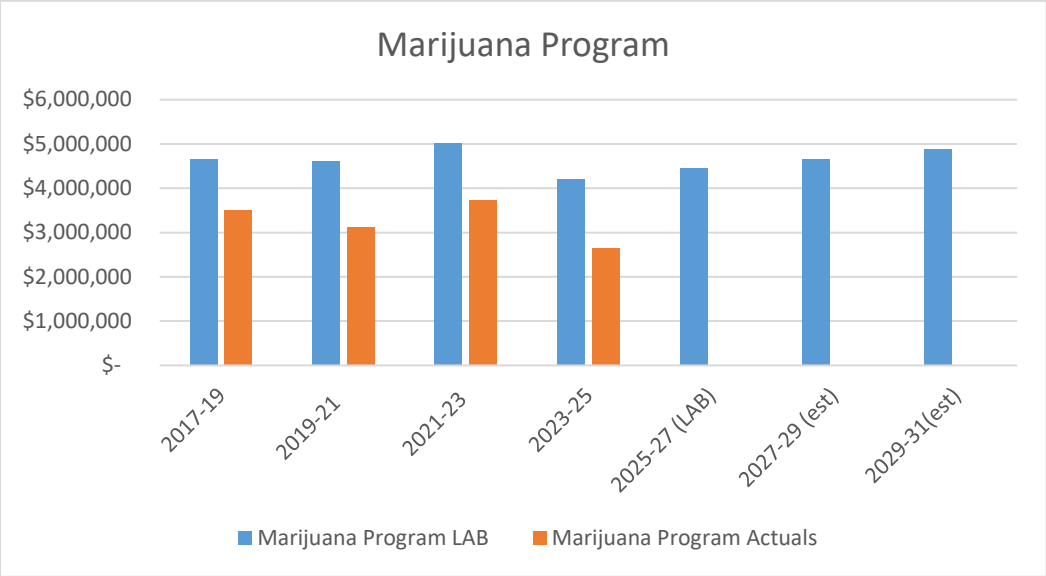
10 positions 10.00 FTE



Marijuana Retail Tax Program



Primary program contact: John Galvin, Withholding Other Taxes and Fees section manager



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31(est)
Marijuana Program	**LAB**	$4,659,957	$4,609,158	$5,026,002	$4,201,266	$4,458,230	$4,663,032	$4,879,663
	Actuals	$3,513,553	$3,120,041	$3,732,773	$2,655,675			

Program Overview

The Marijuana Retail Tax Program is administered by the Withholding, Other Taxes and Fees section. The Oregon retail marijuana tax rate is 17 percent on the retail price of marijuana items sold by licensed marijuana retailers.

The tax is collected from consumers by the retailer and held in trust until remitted to the Department of Revenue (DOR). Retailers are allowed to keep 2 percent of the tax collected to offset the costs of collecting, reporting, and remitting the taxes. The department also has authority under ORS 305.620 to collect local marijuana taxes levied by cities or counties. DOR administers local marijuana taxes on behalf of 87 cities and seven counties located throughout the state. Additionally, at least 14 cities and four counties self-administer local marijuana taxes. Under current law, local marijuana taxes are limited to a maximum of 3 percent and are collected by retailers at the same time as the state tax. Sales of marijuana items to Oregon Medical Marijuana Program (OMMP) cardholders are exempt from taxation.

Program Funding Request

Marijuana Program					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ -	$ 4,201,266	$ 4,201,266	10	10.00
2025-27 CSL	$ -	$ 4,510,876	$ 4,510,876	10	10.00
2025-27 ARB	$ -	$ 4,510,876	$ 4,510,876	10	10.00
2025-27 GB	$ -	$ 4,423,164	$ 4,423,164	10	10.00
2025-27 LAB	$ -	$ 4,458,230	$ 4,458,230	10	10.00
Difference (CSL-GB)	$ -	$ (52,646)	$ (52,646)	0	-
% change	0.0%	-1.2%	-1.2%	0.0%	0.0%

The Marijuana program staff provide direct support to marijuana retailers to create a clear and easy experience for their customers. That support includes assistance with processing registrations, returns, payment adjustments, collections, and enforcement activities, including auditing returns.

During the 2019 legislative session, the Legislature provided funding for two tax auditor positions. Audits completed during the 2021–23 biennium have led to an additional $567,811 in marijuana tax adjustments. These adjustments are inflated by several large audits due to filing errors, and many adjustments are due to insufficient records related to OMMP sales. Administration of this program also requires support from the Taxpayer Services Unit located in the Personal Tax and Compliance Division to accept large cash payments from marijuana retailers. While these figures vary, in the second half of 2023, 44 percent of tax payments were made via ACH, 25 percent by check, and 31 percent by cash or money order. During 2023, DOR partnered with the Oregon State Treasury to begin accepting ACH payments from marijuana retailers. This is something that retailers have been asking for, and allowing electronic payments improves compliance and accuracy as well as reduces the need for marijuana taxpayers to use the cash payment center.

Program Description

Oregon imposes a 17 percent tax on the retail sales price of usable marijuana, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products used on skin or hair, and other cannabinoid products sold for recreational purposes. The Marijuana Retail Tax has a quarterly filing and monthly payment requirement. Staff regularly interact with customers to provide information and education on their tax

obligations. Staff also perform payment processing, filing enforcement, collections, and audit functions. Additionally, the program administers local option marijuana taxes for 94 local governments and distributes those revenues quarterly.

Marijuana tax revenues contribute a projected $150 million to the Oregon Marijuana Account annually. The revenues from the state tax are distributed according to statute, as modified by Measure 110 (2020). Following the passage of Measure 110, any revenue in the Oregon Marijuana Account in excess of $11,250,000 quarterly, as adjusted annually using the consumer price index (CPI), is directed to the Oregon Drug Treatment and Recovery Services Fund. The remaining $11,250,000 is distributed as follows: 40 percent to the State School Fund; 20 percent to Oregon Health Authority (OHA) for mental health treatment or alcohol and drug abuse prevention, early intervention, and treatment services; 15 percent to the Oregon State Police (OSP); 5 percent to OHA for funding drug-use prevention programs; 10 percent to cities; and 10 percent to counties. The amounts distributed to these recipients in FY 2024–25 is $13,022,014.24 per quarter. This amount will continue to be adjusted annually.

Local governments may adopt an ordinance prohibiting the establishment of premises licensed for the retail sale, production, processing, or wholesale of recreational marijuana. However, those local jurisdictions are ineligible for the state-shared city or county distributions.

In addition to direct responsibility for administering the state's Marijuana Retail Tax Program, the program is also under contract with 92 local governments to administer their local option marijuana taxes. The program also has an agreement with two tribal governments to account for sales of marijuana by tribal entities within the overall distribution scheme. Under Oregon Revised Statute (ORS) 475C.718, the program is required to rebate an amount of tax receipts attributable to marijuana items from a producer or processor located on tribal land when there is an active agreement, and the producer or processor qualifies for the rebate.

The Marijuana Retail Tax Program has a small team that works to earn the trust of taxpayers through direct contact to improve understanding of tax laws and obligations. Program staff seek dignity and inclusion for all new businesses that register with the department by ensuring taxpayers have dedicated resources available to answer questions about the marijuana tax program, ensure they understand their filing and payment requirements, and the impact of failure to file or pay their marijuana taxes timely. Additionally, program staff monitor new accounts to ensure that taxpayers are filing their returns correctly and on time and reach out to businesses to answer any questions they may have.

Direct contact helps to resolve any potential outstanding issues before they become too burdensome for the taxpayer. Staff also proactively pursue direct contact with taxpayers to resolve issues and provide them with opportunities to comply with the requirements for electronic return filing and available options for payment to create a clear and easy experience for customers. Beginning in June 2023, the Oregon Liquor and Cannabis Commission (OLCC) partnered with DOR to require all retailers to provide a Tax Compliance Certificate for applicants renewing or seeking a new marijuana retail license. This ensures that license holders have filed required returns and paid the required tax or are on a department-approved payment plan for any amount owing.

Federal law continues to limit banking options for the marijuana industry; however, DOR is aware of financial institutions in Oregon that provide this service to businesses in the industry. Many of these businesses continue to make tax deposits in the form of cash payments to the department. The department requires these cash payments to be made at the Salem office to ensure safe and accurate processing. The department continues to explore options to reduce the number and size of cash payments made to further ensure safety of taxpayers, department staff, and the public. The department also performs collection, filing enforcement, audit, and investigation activities, which enhance taxpayer education and compliance.

The program partners with many internal and external stakeholders to ensure successful administration of the Marijuana Retail Tax. Internally, the program partners regularly with the Director's Office, Communications, Processing Center, Disclosure Office, and Collection Division. Externally, the program partners with the Governor's Office, Oregon Department of Justice (DOJ), Oregon Department of Administrative Services, Oregon State Police (OSP), county sheriffs, city and county governments, tribal governments, League of Oregon Cities, Association of Oregon Counties, OLCC, and OHA.

Program administration costs are recovered from marijuana tax receipts. Under ORS 475C.734, amounts necessary to pay administrative and enforcement expenses are continuously appropriated to the department from the suspense account. The marijuana tax program's administrative costs for the 2023–25 biennium are expected to be about $4 million.

Program Justification

The Marijuana Retail Tax is a critical source of revenue that supports critical infrastructure for Oregonians. As of the first quarter of 2025, the marijuana tax program has distributed $1.04 billion to the recipients identified in statute. This has meant an additional:

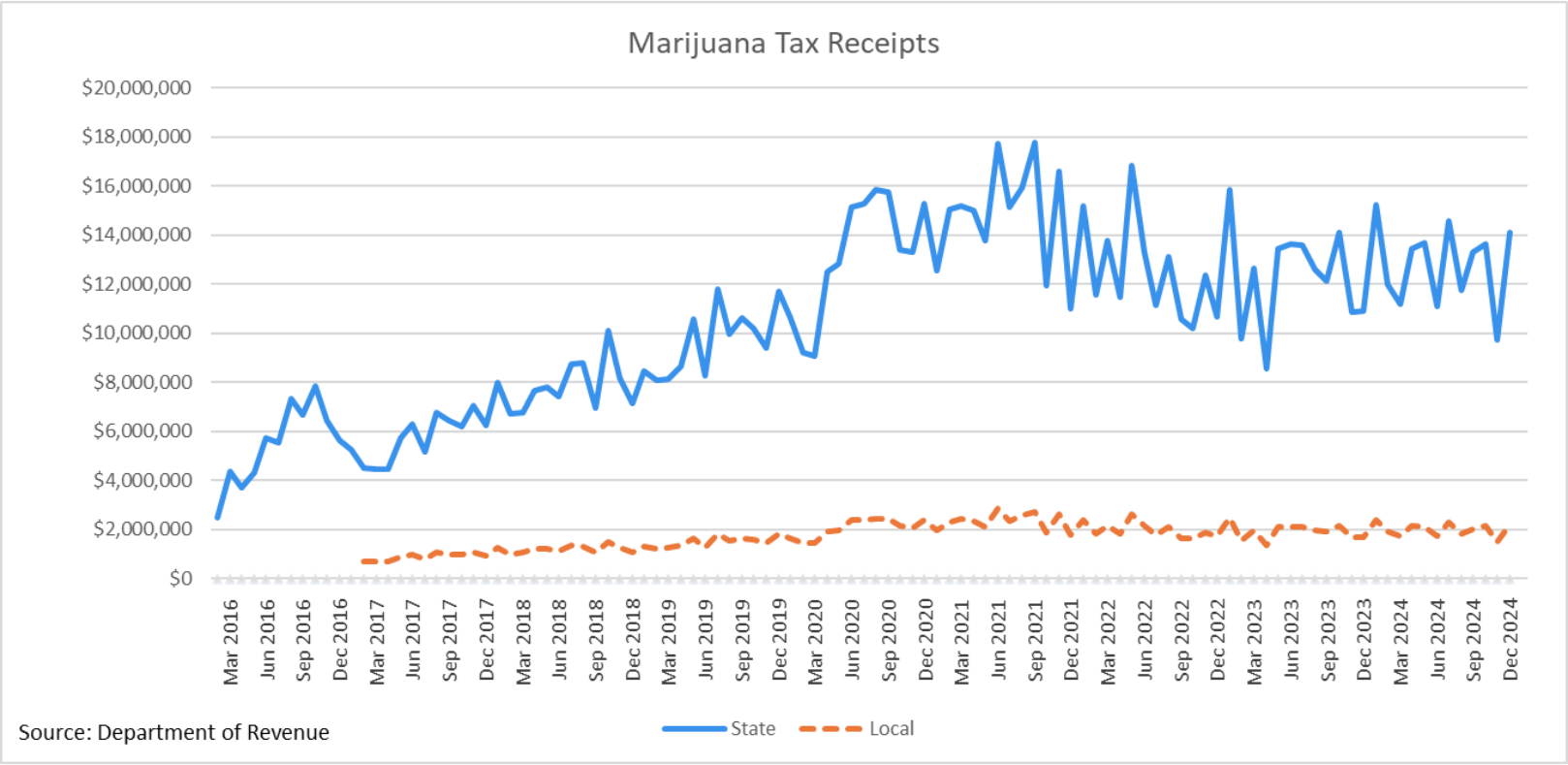
- $250.9 million to the State School Fund.
- $125.4 million for mental health, alcoholism, and drug services.
- $94.1 million for OSP.
- $31.3 million to OHA for drug treatment and prevention programs.
- $126.5 million to Oregon's cities and counties, with an additional $161.9 million in local taxes.
- $417.0 million to the Drug Treatment and Recovery Services Fund

The marijuana program reflects the agency's mission of collecting the revenue that Oregon counts on. In the administration of the state's marijuana tax program, the program partners with a variety of other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and—most importantly—taxpayers, to deliver this important stream of revenue.

Program Performance

The Marijuana Retail Tax generates about $150 million in Other Funds revenue annually. There were 736 marijuana tax accounts registered as of February 2025, roughly equivalent to this point during the 2021–23 biennium. Additional licenses approved or transferred by OLCC continue to

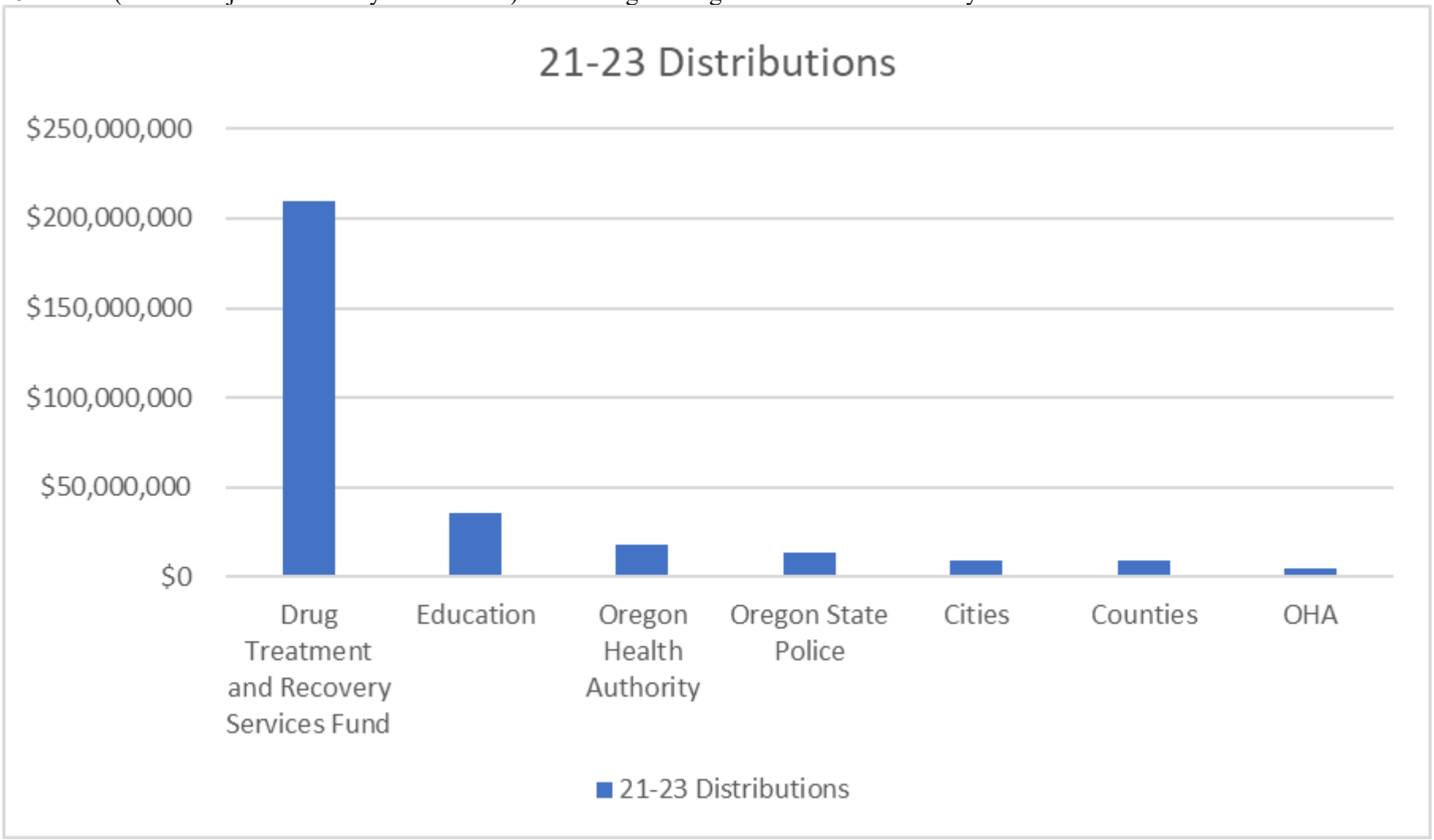
increase the number of active marijuana taxpayers; however, legislation during the 2022 legislative session and renewed in the 2024 session gives OLCC the authority to create a moratorium on additional retail licenses. Revenue over the past biennium has slowed in line with projections from the Office of Economic Analysis but is projected to increase in the 2023–25 biennium. Traditionally, revenue in the months of November through February is lower than revenue the remainder of the year. The graph below shows monthly receipts for the marijuana tax since the start of taxation in January 2016.



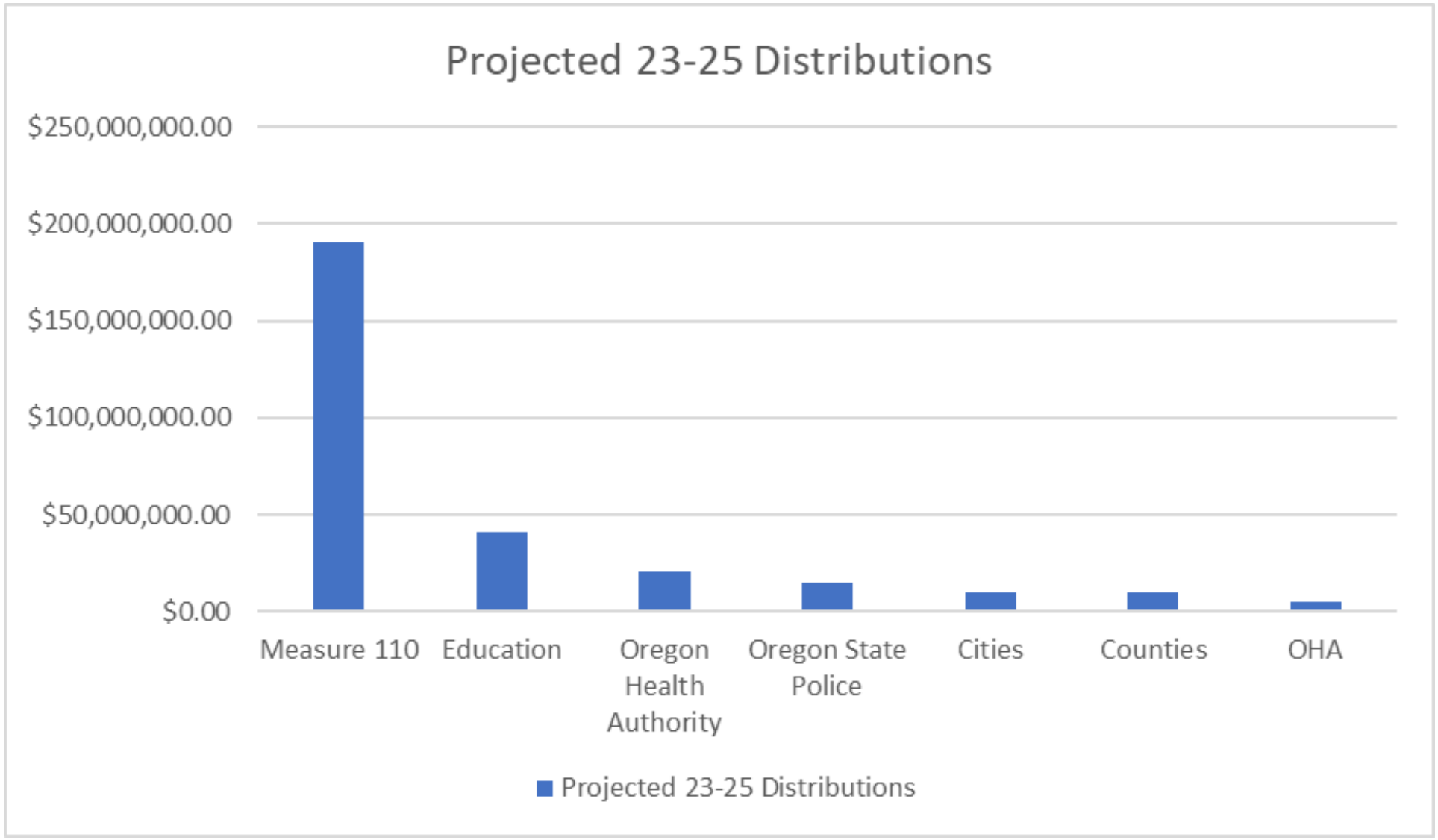
Marijuana taxes are remitted to the department in the month following the month in which they were collected. For example, taxes collected on sales in January would be due to the department by the end of February and would be included in tax receipts for February in the graph above.

Measure 110 Changes

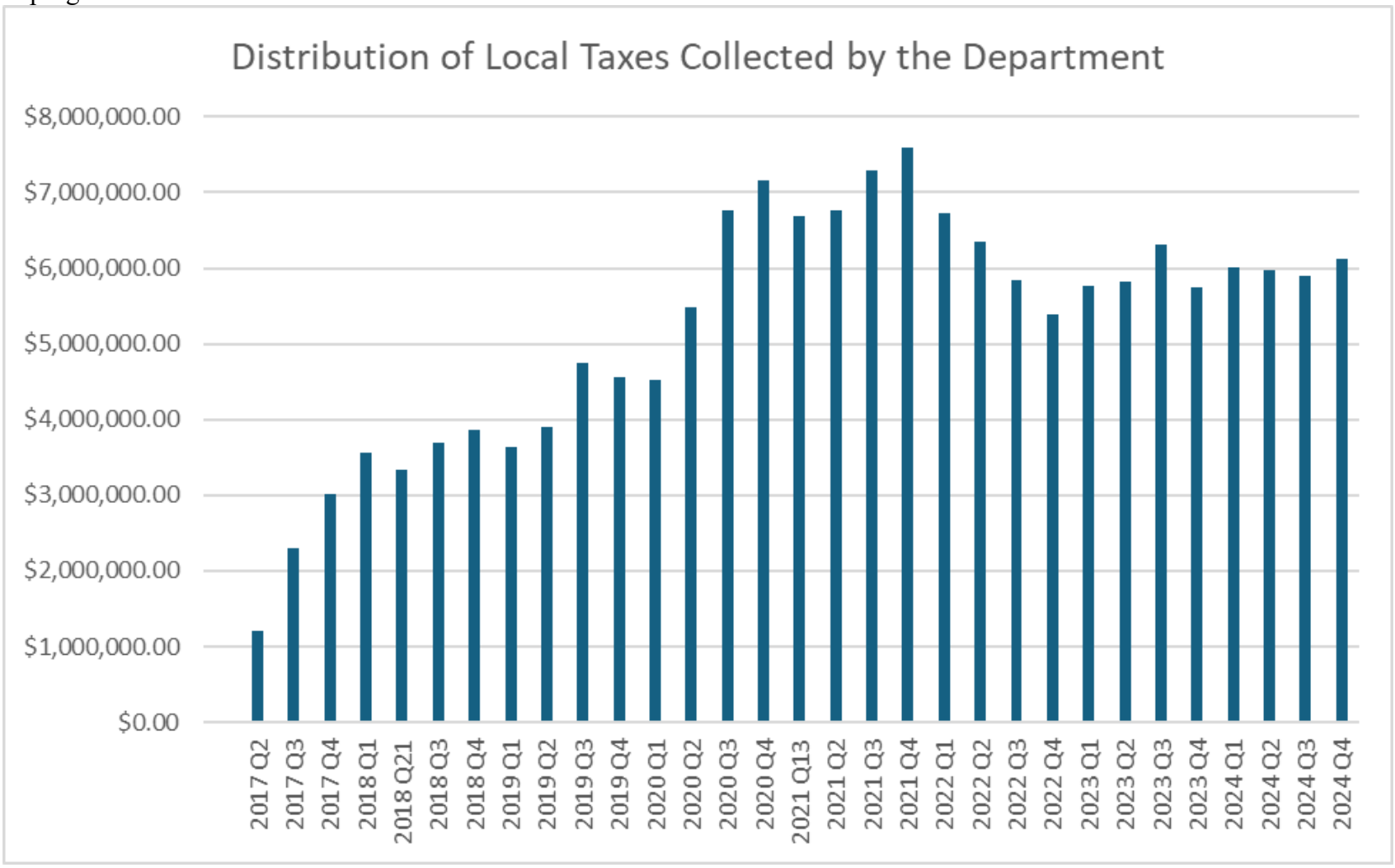
Measure 110 passed by Oregon voters in 2020 significantly changed the distributions of marijuana tax. Prior to Measure 110, distributions to the State School Fund, OSP, and OHA were restricted to the amounts included in the legislatively adopted budgets for those state agencies, whereas distributions to cities and counties were not similarly restricted. Measure 110 redirected all revenue in the Oregon Marijuana account in excess of $11.25 million (amount adjusted annually for inflation) to the Oregon Drug Treatment and Recovery Services Fund.



The following chart illustrates the projected distributions during the 2021–23 biennium as forecasted by the Oregon Office of Economic Analysis.



The next graph shows the amount the program has distributed to participating cities and counties as part of its administration of their local tax programs. The department has collected $166 million on behalf of localities since February 2017. The department administers local taxes concurrently with the administration of the state marijuana tax. The local tax is reported on the same tax return as the state tax, and any deficiency is collected at the same time and in the same manner as the state Marijuana Retail Tax. The department provides quarterly reports to localities detailing the amount of tax distributed, administration fees charged, and any deficiencies outstanding as well as annual reports to localities detailing legislative changes and program news.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization
Ballot Measure 91 in 2014 legalized the growth and sale of recreational marijuana in Oregon and established a tax on the amount of marijuana grown. The Legislature decided to replace the grower tax with a point-of-sale tax. In 2015, House Bill 2041 established a tax on licensed marijuana retailers of 17 percent of the sale price of usable marijuana, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products used on skin or hair, and other cannabinoid products beginning in 2017. House Bill 2041 also identified that DOR would administer that tax. Because the state's retail marijuana regulatory infrastructure wouldn't be ready until late 2016, the department was tasked with administering a temporary 25 percent tax on marijuana leaves, seeds, flowers, and nonflowering plants sold by medical marijuana retailers, as described in Senate Bill 460 and House Bill 2041. The 17 percent retail marijuana tax and regulated sales of recreational marijuana began January 4, 2016. By June 2, 2016, edibles, concentrates, and extracts were added to the list of taxable items.

The 2015 Legislature authorized cities and counties to impose a tax on marijuana retailers of up to 3 percent. In the 2016 session, the Legislature modified ORS 305.620 to allow municipalities to enter into agreements with "any state agency or department" for the purpose of the "collection, enforcement, administration and distribution" of local marijuana taxes. In the 2019 legislative session, the Legislature passed a bill that combines the tax categories of marijuana flowers and marijuana leaves into the singular category of usable marijuana. The bill also requires the department to notify OLCC of certain categories of noncompliance with Oregon's marijuana tax laws. Also in the 2019 session, the Legislature modified the process by which cities and counties opt-in to receive state-shared marijuana tax revenue. ORS Chapter 475B was renumbered to ORS Chapter 475C in late 2021.

Funding Streams
Currently, the funding proposal for the Marijuana Retail Tax Program will continue to rely on ORS 475C.734 to appropriate monies necessary to pay expenses for the administration and enforcement of ORS 475C.670 to 475C.734. Additionally, the department has negotiated the payment of administrative fees for local tax administration through interagency agreements with the localities that receive the service.

Describe how the 2025-27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023-25.
Funding for the 2025-2027 biennium is expected to maintain current service levels for the program.

Marijuana

Essential Package 010—Vacancy Factor and Non-PICS Personal Services

Package Description

Purpose
This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

How Achieved
Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(12,447)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(12,447)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(12,447)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Marijuana

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	147,126

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	147,126

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	147,126

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Marijuana

Essential Package 090—Analyst Adjustments

Package Description

Purpose
This package reduces Other Funds by $35,906 to reflect savings from vacating the 5th floor of the Revenue building.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(35,906)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(35,906)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Marijuana

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose
This package reduces Attorney General rates by 7.47 percent to reflect adjustments in the Governor's Budget.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(12,762)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget
This package was not recommended in the Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2025–27 Fiscal Impact
None

Marijuana

Essential Package 093—Statewide Adjustment DAS Chgs

Package Description

Purpose
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(39,044)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget
This package was not recommended in the Legislatively Adopted Budget.

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
None

Marijuana

Package 810—Statewide Adjustments

Purpose
Combined net changes in section 224 of SB 5006, the Emergency Fund or "end of session" bill. Overall, the state-wide adjustments reflect assessment and changes made for DAS, debt service including Attorney General and Facility Rental expenditures.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(16,740)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Personal Services							
Overtime Payments	-	-	1,503	-	-	-	1,503
Public Employees' Retire Cont	-	-	316	-	-	-	316
Pension Obligation Bond	-	-	(45,839)	-	-	-	(45,839)
Social Security Taxes	-	-	115	-	-	-	115
Paid Family Medical Leave Insurance	-	-	6	-	-	-	6
Mass Transit Tax	-	-	(2,698)	-	-	-	(2,698)
Vacancy Savings	-	-	34,150	-	-	-	34,150
Total Personal Services	**-**	**-**	**($12,447)**	**-**	**-**	**-**	**($12,447)**
Total Expenditures							
Total Expenditures	-	-	(12,447)	-	-	-	(12,447)
Total Expenditures	**-**	**-**	**($12,447)**	**-**	**-**	**-**	**($12,447)**
Ending Balance							
Ending Balance	-	-	12,447	-	-	-	12,447
Total Ending Balance	**-**	**-**	**$12,447**	**-**	**-**	**-**	**$12,447**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Instate Travel	-	-	115	-	-	-	115
Out of State Travel	-	-	1,337	-	-	-	1,337
Employee Training	-	-	1,116	-	-	-	1,116
Office Expenses	-	-	1,517	-	-	-	1,517
Telecommunications	-	-	1,369	-	-	-	1,369
Data Processing	-	-	402	-	-	-	402
Publicity and Publications	-	-	29	-	-	-	29
Professional Services	-	-	24,516	-	-	-	24,516
Attorney General	-	-	32,239	-	-	-	32,239
Facilities Rental and Taxes	-	-	40,430	-	-	-	40,430
Agency Program Related S and S	-	-	3,892	-	-	-	3,892
Intra-agency Charges	-	-	213	-	-	-	213
Other Services and Supplies	-	-	10,827	-	-	-	10,827
Expendable Prop 250 - 5000	-	-	367	-	-	-	367
IT Expendable Property	-	-	2,232	-	-	-	2,232
Total Services & Supplies	**-**	**-**	**$120,601**	**-**	**-**	**-**	**$120,601**
Capital Outlay							
Office Furniture and Fixtures	-	-	8,513	-	-	-	8,513
Telecommunications Equipment	-	-	995	-	-	-	995

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Other Capital Outlay	-	-	17,017	-	-	-	17,017
Total Capital Outlay	**-**	**-**	**$26,525**	**-**	**-**	**-**	**$26,525**
Total Expenditures							
Total Expenditures	-	-	147,126	-	-	-	147,126
Total Expenditures	**-**	**-**	**$147,126**	**-**	**-**	**-**	**$147,126**
Ending Balance							
Ending Balance	-	-	(147,126)	-	-	-	(147,126)
Total Ending Balance	**-**	**-**	**($147,126)**	**-**	**-**	**-**	**($147,126)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Facilities Rental and Taxes	-	-	(35,906)	-	-	-	(35,906)
Total Services & Supplies	**-**	**-**	**($35,906)**	**-**	**-**	**-**	**($35,906)**
Total Expenditures							
Total Expenditures	-	-	(35,906)	-	-	-	(35,906)
Total Expenditures	**-**	**-**	**($35,906)**	**-**	**-**	**-**	**($35,906)**
Ending Balance							
Ending Balance	-	-	35,906	-	-	-	35,906
Total Ending Balance	**-**	**-**	**$35,906**	**-**	**-**	**-**	**$35,906**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 093 - Statewide Adjustment DAS Chgs

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services & Supplies							
Attorney General	-	-	16,999	-	-	-	16,999
Facilities Rental and Taxes	-	-	(10,831)	-	-	-	(10,831)
Agency Program Related S and S	-	-	-	-	-	-	-
Other Services and Supplies	-	-	(22,908)	-	-	-	(22,908)
Total Services & Supplies	**-**	**-**	**($16,740)**	**-**	**-**	**-**	**($16,740)**
Total Expenditures							
Total Expenditures	-	-	(16,740)	-	-	-	(16,740)
Total Expenditures	**-**	**-**	**($16,740)**	**-**	**-**	**-**	**($16,740)**
Ending Balance							
Ending Balance	-	-	16,740	-	-	-	16,740
Total Ending Balance	**-**	**-**	**$16,740**	**-**	**-**	**-**	**$16,740**

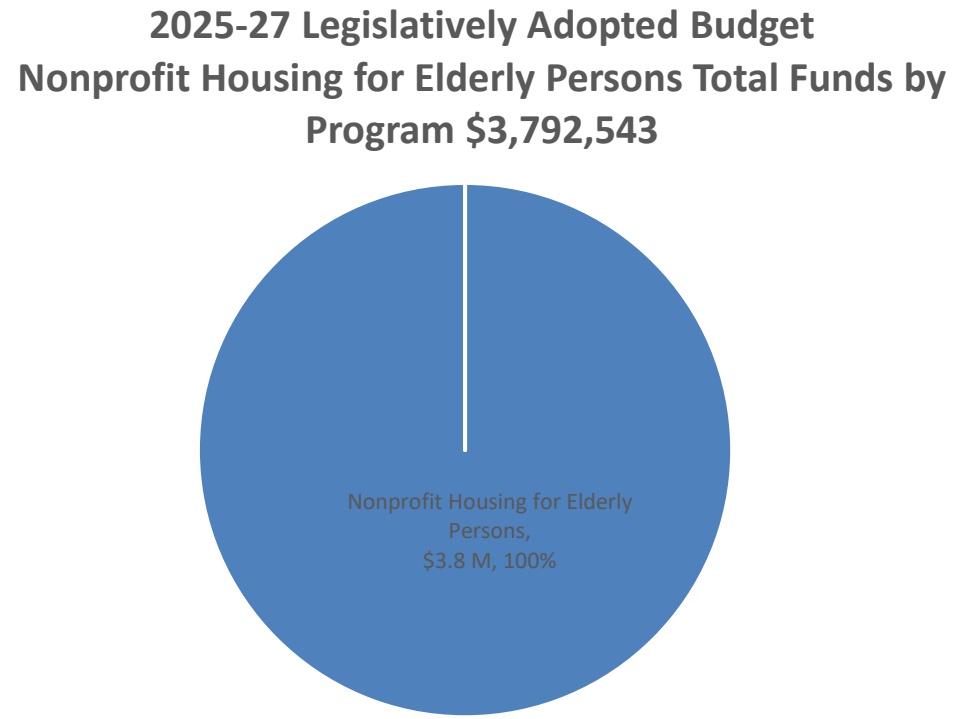
DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

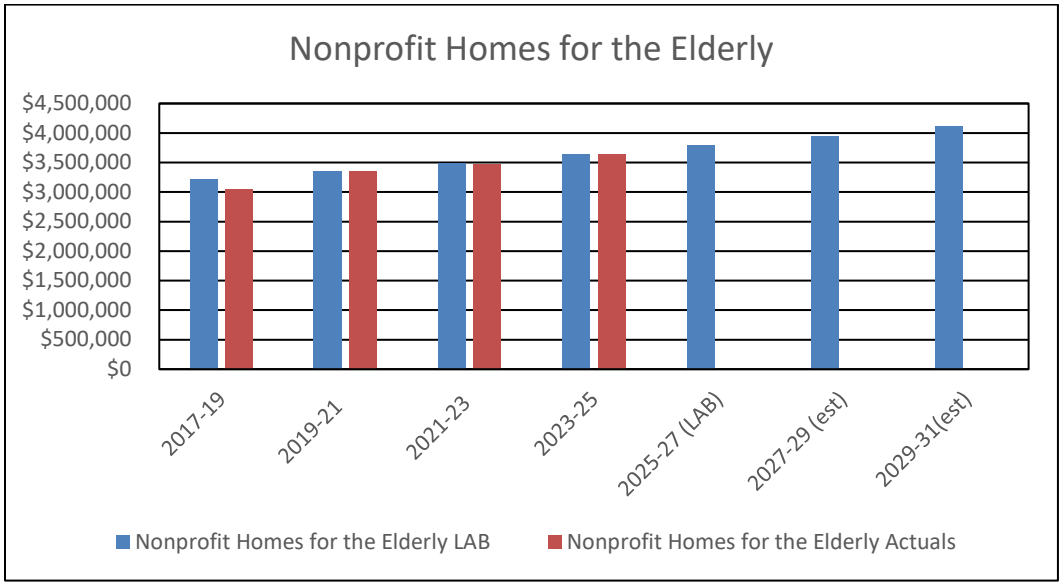
2025-27 Biennium **Cross Reference Number: 15000-014-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Marijuana Taxes	367,921,718	316,860,000	316,860,000	339,048,000	327,949,000	319,997,240
Transfer Out - Intrafund	(4,192,992)	-	-	(1,235,124)	(1,235,124)	(1,287,652)
Tsfr To Administrative Svcs	(68,761,326)	(20,375,000)	(20,375,000)	(21,777,000)	(21,698,884)	(21,784,138)
Tsfr To Criminal Justice Comm	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
Tsfr To Police, Dept of State	(13,500,000)	(15,281,000)	(15,281,000)	(16,332,000)	(16,274,163)	(16,338,103)
Tsfr To Oregon Health Authority	(232,467,400)	(222,079,000)	(222,079,000)	(238,640,000)	(227,831,821)	(219,560,842)
Tsfr To Education, Dept of	(36,000,000)	(40,751,000)	(40,751,000)	(43,553,000)	(43,397,769)	(43,568,275)
Tsfr To OLCC	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
Total Other Funds	**-**	**$5,374,000**	**$5,374,000**	**$4,510,876**	**$4,511,239**	**$4,458,230**

Nonprofit Homes for the Elderly



Primary program contact: Bram Ekstrand, Property Tax administrator



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31(est)
Nonprofit Homes for the Elderly	**LAB**	$3,226,364	$3,348,966	$3,492,972	$3,639,677	$3,792,543	$3,951,830	$4,117,807
	Actuals	$3,037,426	$3,348,966	$3,471,980	$3,639,676			

Program Overview

The Nonprofit Homes for the Elderly Program (NPHE) is a state-funded property tax exemption. It is granted to private, nonprofit corporations that provide permanent housing, recreational and social facilities, and care to elderly persons. The value of the exemption must be passed on to the individual residents in the form of a reduction in the amount of rent that would otherwise have been paid.

Nonprofit Housing for Elderly Persons					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 3,639,677	$ -	$ 3,639,677	0	0.00
2025-27 CSL	$ 3,792,543	$ -	$ 3,792,543	0	0.00
2025-27 ARB	$ 3,792,543	$ -	$ 3,792,543	0	0.00
2025-27 GB	$ 3,413,289	$ -	$ 3,413,289	0	0.00
2025-27 LAB	$ 3,792,543	$ -	$ 3,792,543	0	0.00
Difference (CSL-LAB)	$ -	$ -	$ -	-	-
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Description
The NPHE program was enacted in 1977 to assist private, nonprofit corporations in providing permanent housing to elderly persons.
To qualify for this program, the nonprofit corporation must be organized and operated only for the purpose of furnishing permanent residential, recreational, and social facilities for elderly persons (62 years of age and older). The residents' payments for living, medical, and recreational expenses, and for social services and facilities, must make up at least 95 percent of the corporation's operating gross income. The nonprofit must receive federal or state financial aid under federal and state laws designed to aid low-income individuals. The corporation may not charge more than one month of rent as a move-in fee or deposit, and the rent amount must reflect the property tax savings.

The corporation applies for the exemption with the county assessor of the county in which the property is located. The assessor approves or denies the exemption but may request the department's assistance to determine the nonprofit corporation's qualification for the exemption. If approved, the assessor computes the tax and notifies the Department of Revenue (DOR) of the amount of the exemption. The agency pays the amount of tax that would have been due, less the 3 percent timely payment deduction, to the county treasurer by November 15 of each year.

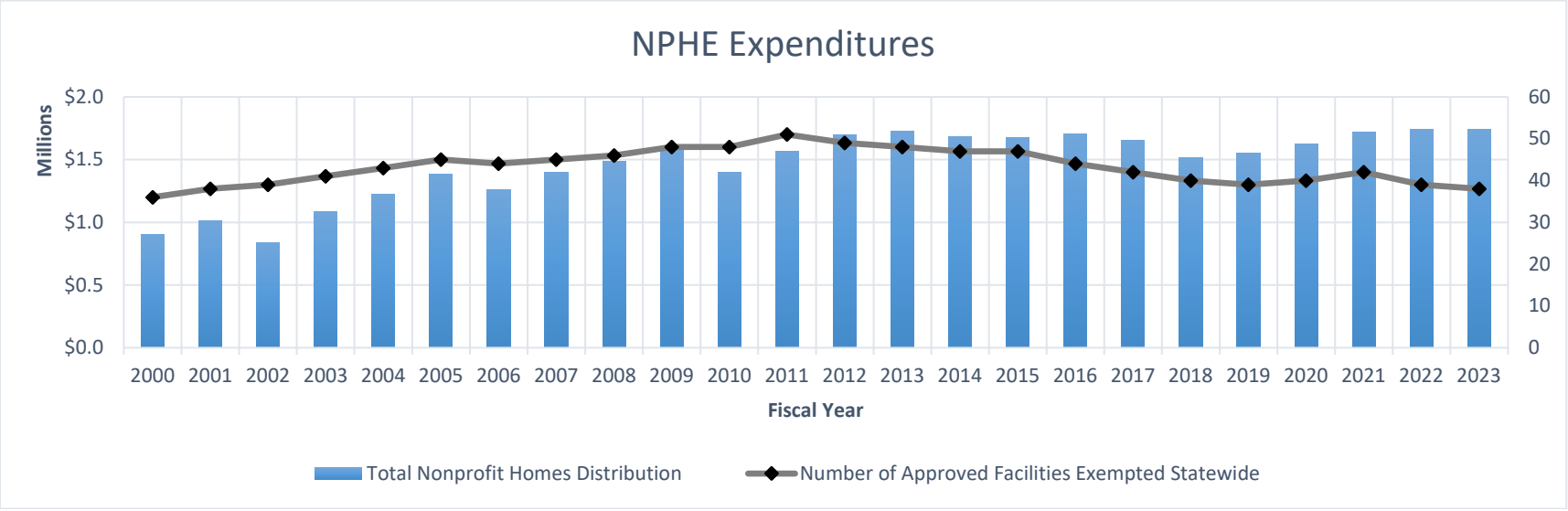
Program Justification
The statutorily stated purpose of the program is to "assist private nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons" (ORS 307.241). The effect of the state funded tax relief is to reduce housing operating expenses, thereby reducing the rent for occupants. Tenants otherwise would have to support the property taxes through the monthly rent they pay. The average monthly rent reduction is about $40 per unit. For seniors on fixed incomes, any rent reduction can be significant. This program takes minimal resources to administer with a high benefit to program participants.

Program Performance

The department made property tax payments of over $1.8 million to 14 counties for 39 eligible nonprofit home facilities for the elderly for the 2023–24 tax year.

As described above, the counties are responsible for processing exemption applications and notifying the department of the approved tax exemption amount. Upon the request of the county assessor, the department will certify the qualification or non-qualification of a nonprofit corporation. The department is also responsible for transferring the money to the counties for qualifying properties, and the counties send letters to approved applicants. The section can perform all required functions with one person and 40 hours of time annually.

This graph shows the annual expenditure for the exemption and the number of facilities participating.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization
ORS 307.241-245 describes the purpose of the NPHE program and administrative tasks.

Funding Streams
The money to carry out the NPHE program and pay the property tax exemption to the counties is from a suspense account described under ORS 307.248. Funds are appropriated to DOR by the Legislative Assembly to make payments under this exemption. If the funding for the biennium is inadequate to cover all the taxes for both years, the amounts paid to the counties will be prorated to equalize each year's payments approximately.

Describe how the 2025–27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023–25.
There are no significant program changes proposed for the Nonprofit Homes for the Elderly Program.

Nonprofit Homes for the Elderly

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	152,866
Other Funds	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	152,866
Other Funds	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	152,866
Other Funds	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Nonprofit Homes for the Elderly

Essential Package 090 Analyst Adjustments

Package Description

Purpose
This package reduces General Fund by $379,254, a 10 percent reduction in the program's payments to counties.

How Achieved
The department reduced the Distributions to Counties accordingly.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	(379,254)
Other Funds	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
Not recommended in LAB

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Non-Profit Housing for Elderly Persons
Cross Reference Number: 15000-019-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	152,866	-	-	-	-	-	152,866
Total Revenues	**$152,866**	**-**	**-**	**-**	**-**	**-**	**$152,866**
Special Payments							
Dist to Counties	152,866	-	-	-	-	-	152,866
Total Special Payments	**$152,866**	**-**	**-**	**-**	**-**	**-**	**$152,866**
Total Expenditures							
Total Expenditures	152,866	-	-	-	-	-	152,866
Total Expenditures	**$152,866**	**-**	**-**	**-**	**-**	**-**	**$152,866**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Non-Profit Housing for Elderly Persons
Cross Reference Number: 15000-019-00-00-00000

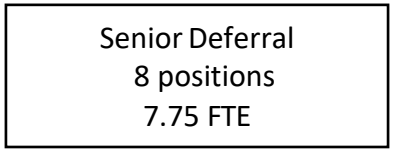
Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Special Payments							
Dist to Counties	-	-	-	-	-	-	-
Total Special Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Senior and Disabled Citizen Property Tax Deferral

Organizational chart

2023–25 Legislatively Adopted Budget

8 positions 7.75 FTE

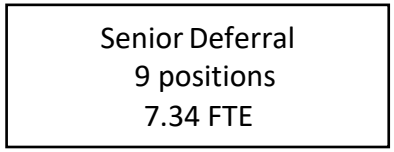


Senior and Disabled Citizen Property Tax Deferral

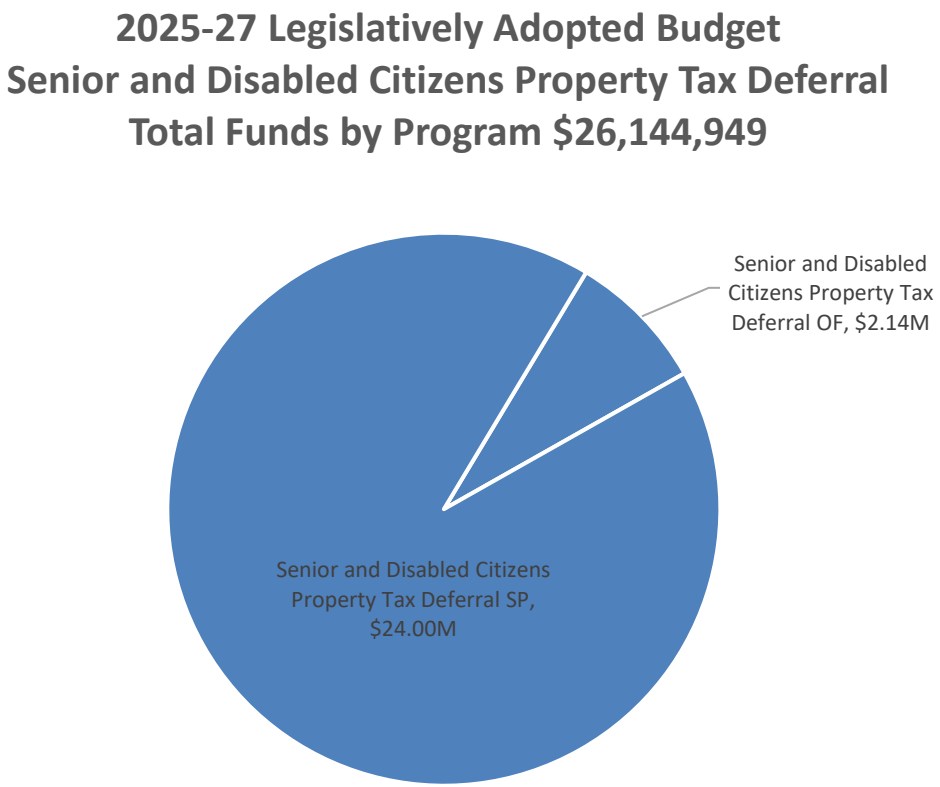
Organizational chart

2025–27 Legislatively Adopted Budget

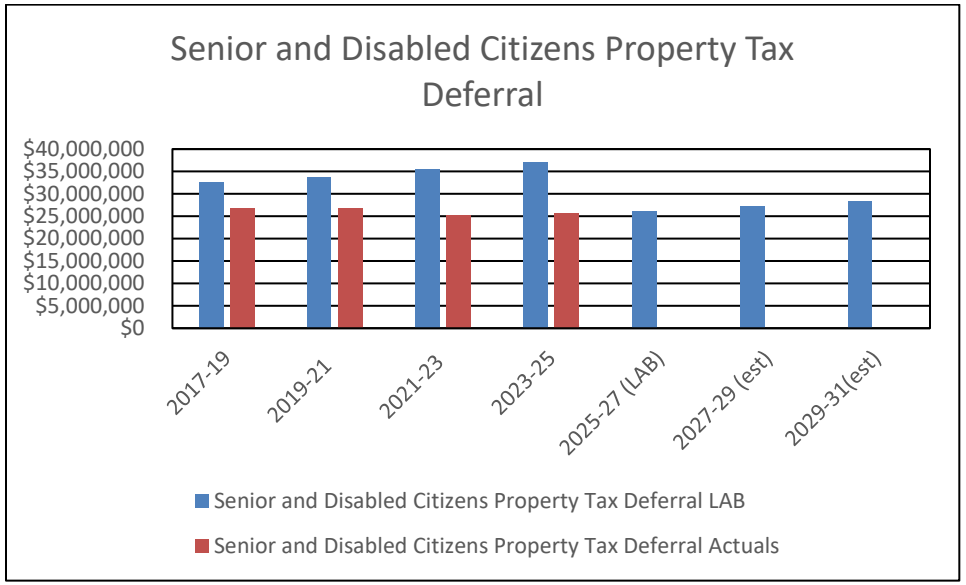
9 positions 7.34 FTE



Senior and Disabled Citizen Property Tax Deferral



Primary program contact: Bram Ekstrand, Property Tax administrator



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31(est)
Senior and Disabled Citizens Property Tax Deferral	**LAB**	$32,584,756	$33,822,890	$35,477,664	$37,117,026	$26,144,949	$27,255,749	$28,415,540
	Actuals	$26,893,888	$26,709,650	$25,262,593	$25,670,048			

Program Overview

The agency administers the Oregon Senior and Disabled Citizen Property Tax Deferral Program. This program pays the property taxes for qualified seniors and people with disabilities in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold.

Program Funding Request

Senior and Disabled Citizens Property Tax Deferral					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ -	$ 37,117,026	$ 37,117,026	8	7.75
2025-27 CSL	$ -	$ 26,123,197	$ 26,123,197	9	7.34
2025-27 ARB	$ -	$ 24,661,197	$ 24,661,197	9	7.34
2025-27 GB	$ -	$ 24,644,865	$ 24,644,865	9	7.34
2025-27 LAB	$ -	$ 26,144,949	$ 26,144,949	9	7.34
Difference (CSL-LAB)	$ -	$ 21,752	$ 21,752	-	-
% change	0.0%	0.1%	0.1%	0.0%	0.0%

Program Description
The department administers the Oregon Senior and Disabled Citizen Property Tax Deferral Program. This program pays the property taxes for qualified seniors and people with disabilities in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold.

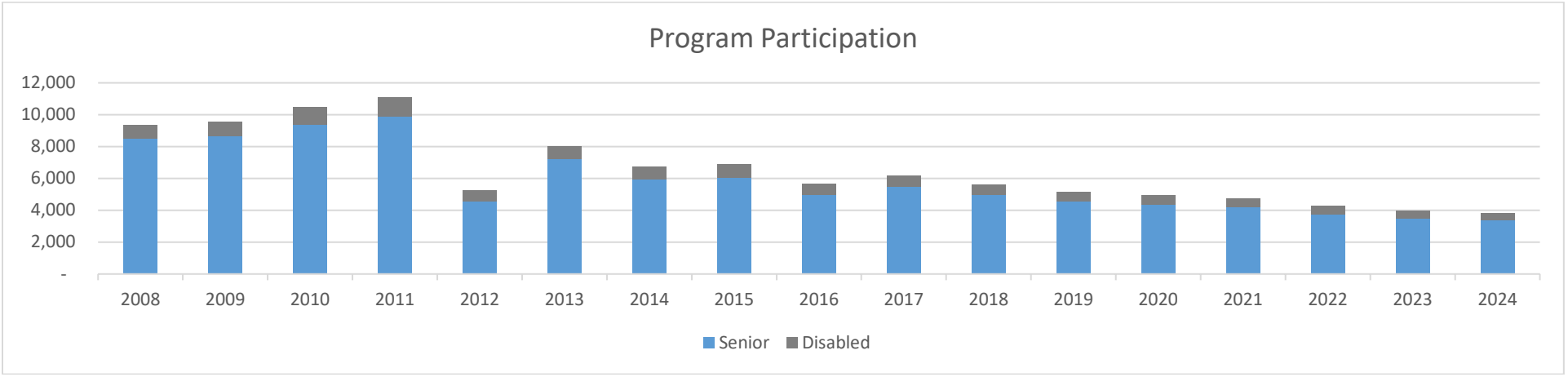
Participation is by application. Those approved are required to recertify every two years to verify they continue to meet the requirements for program participation.

The state paid about $11.6 million in property taxes to counties for 3,800 program participants in the 2023–24 tax year.

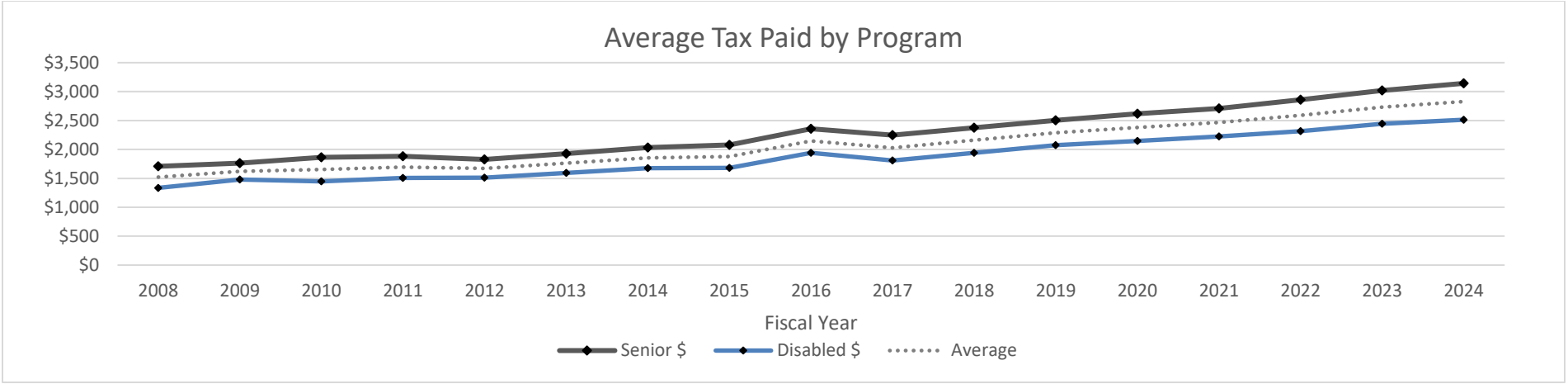
Program Justification
This program allows seniors and people with disabilities a means to have their property taxes paid by the state, allowing them to remain in their homes. The taxes are repaid to the program when the property sells, allowing this program to be self-funded and sustainable.

Program Performance
The deferral program has benefited from processing applications within the GenTax system. This has provided quicker access to data and automation of many functions, including reporting program performance. Some program participants tend to prefer telephone communication and written communications over electronic delivery. This results in somewhat higher call volumes during application season compared to other programs.

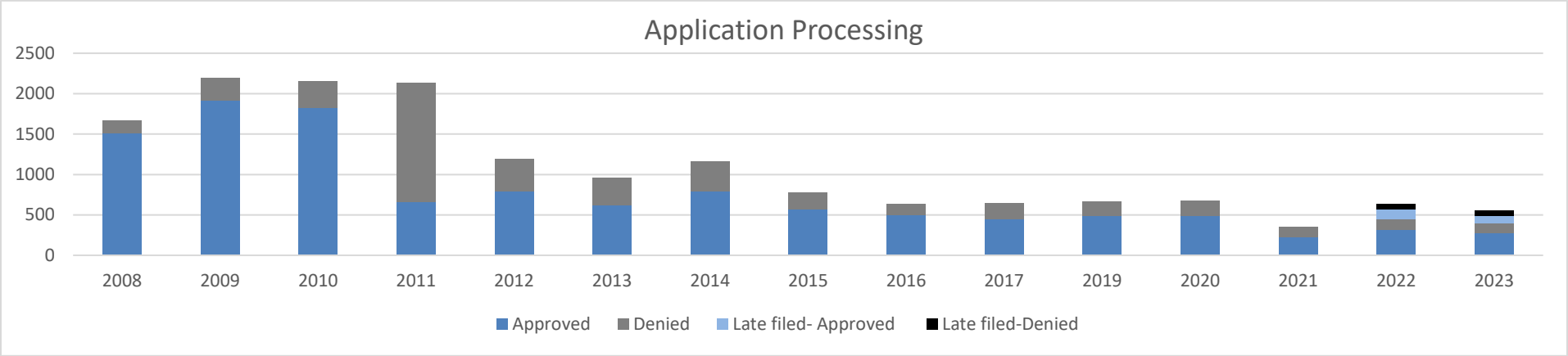
This graph illustrates program participation. The bars represent the composition of program participants (seniors or people with disabilities).



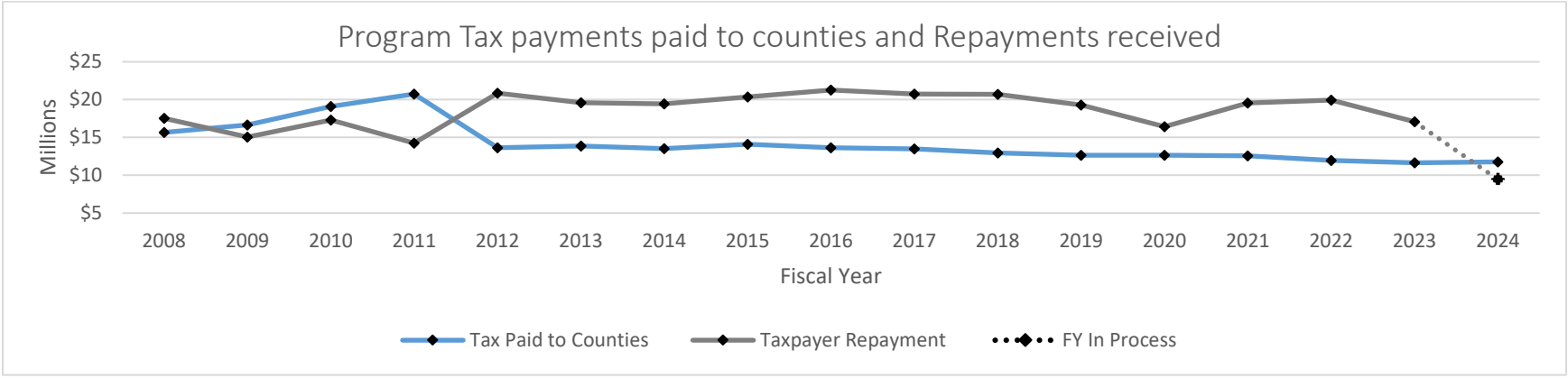
This line graph shows the average tax amount paid per participant, also split out based on type of participant.



The graph below shows the annual number of applications processed, and the number approved and denied. In 2011, the Legislature changed the program's eligibility requirements. These changes had a significant impact on program eligibility in 2011 and each year thereafter. In 2022 the department implemented recent legislation and began taking late filed applications submitted after April 15 up until December 1 each year. A fee paid to the county accompanied the late filed applications. This change increased applications as shown on the graph.



The program is funded through a self-sustained revolving account that pays the property tax to the counties on behalf of the approved applicant or continuing participant. Since 2011, the payments made to counties have stabilized to an average of $13 million per year, and the repayments back into the fund equal about $1.45 for every dollar paid out to the counties. The graph below shows a history of annual property taxes paid to the counties statewide, and the annual repayment amounts received by the department.



Enabling Legislation/Program Authorization
ORS 311.666 to 311.701 provides full authority to administer the deferral programs.

Funding Streams
Expenses related to administration of the deferral programs are reimbursed from the program's Other Funds revolving account.

Describe how the 2025–27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023–25.
There are no significant program changes proposed for the Senior and Disabled Citizen Property Tax Deferral Program.

Senior and Disabled Citizen Property Tax Deferral

Essential Package 010—Vacancy Factor and Non-PICS Personal Services

Package Description

Purpose
This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

How Achieved
Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(36,146)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(36,146)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(36,146)

2027–29 Fiscal Impact
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2027–29. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Senior and Disabled Citizen Property Tax Deferral

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose
This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved
For 2025–27, inflation factors are 4.2 percent for standard inflation, 6.8 percent for professional services and 23.26 percent for Attorney General charges. Also included in this package for this division is a CFO-approved exceptional inflation value for treasury fees. Inflation requested in this package is based on the 2025–27 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	1,518,828

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	1,518,828

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	1,518,828

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Senior and Disabled Citizen Property Tax Deferral

Essential Package 070—Revenue Shortfall

Package Description

Purpose
This package reduces expenditures to align to available revenues.

How Achieved
This package includes Other Funds expenditure reductions necessary to adjust CSL to available revenues which are normally budgeted in the base and /or Essential Packages.

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$ 0
Other Funds	$ (14,031,339)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$ 0
Other Funds	$ (14,031,339)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Legislatively Adopted Budget
The amount for Distributions to the Counties was adjusted to meet the current projected revenues for the Senior Deferral programs.
Staff Impact
None

Revenue Source

General Fund	$ 0
Other Funds	$ (12,569,339)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027–29.

Senior and Disabled Citizen Property Tax Deferral

Essential Package 092—Statewide AG Adjustment

Purpose
This package reduces Attorney General rates by 7.47 percent to reflect adjustments in the Governor's Budget.

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(16,332)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
Not recommended in LAB.

Senior and Disabled Citizen Property Tax Deferral

Package 810—Statewide Adjustments

Purpose
This package includes the combined net changes in HB5006 or "end of session" bill. Overall, the state-wide adjustments reflect assessment and changes made for DAS, debt service including Attorney General and Facility Rental expenditures.

How Achieved
The department adjusted specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	21,752

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Senior and Disabled Citizen Property Tax Deferral

Package 812—Policy Bills

Purpose
HB 3506 makes a one-time revenue transfer from the Senior Property Tax Deferral Revolving Account of $3,150,000 to the General Fund for the Oregon Health Authority in the 2025-27 biennium for the Healthy Homes Repair Fund. HB 3589 makes a one-time revenue transfer of $24 million from the Senior Property Tax Deferral Revolving Account to the General Fund for the Housing and Community Services Department to establish and maintain a senior housing development initiative.

How Achieved
The department did a revenue transfer to the General Fund as reflected in HB3506 and HB 3589.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$ (27,150,000)
Other Funds	$ 0

2027–29 Fiscal Impact
No impact to the base budget for 2027-29 as these are on-time revenue transfers.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Overtime Payments	-	-	-	-	-	-	-
Shift Differential	-	-	801	-	-	-	801
Public Employees' Retire Cont	-	-	169	-	-	-	169
Pension Obligation Bond	-	-	(8,364)	-	-	-	(8,364)
Social Security Taxes	-	-	61	-	-	-	61
Paid Family Medical Leave Insurance	-	-	3	-	-	-	3
Mass Transit Tax	-	-	860	-	-	-	860
Vacancy Savings	-	-	(29,676)	-	-	-	(29,676)
Total Personal Services	**-**	**-**	**($36,146)**	**-**	**-**	**-**	**($36,146)**
Total Expenditures							
Total Expenditures	-	-	(36,146)	-	-	-	(36,146)
Total Expenditures	**-**	**-**	**($36,146)**	**-**	**-**	**-**	**($36,146)**
Ending Balance							
Ending Balance	-	-	36,146	-	-	-	36,146
Total Ending Balance	**-**	**-**	**$36,146**	**-**	**-**	**-**	**$36,146**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Instate Travel	-	-	37	-	-	-	37
Employee Training	-	-	186	-	-	-	186
Office Expenses	-	-	1,696	-	-	-	1,696
Telecommunications	-	-	423	-	-	-	423
Attorney General	-	-	41,257	-	-	-	41,257
Intra-agency Charges	-	-	106	-	-	-	106
Other Services and Supplies	-	-	216	-	-	-	216
Expendable Prop 250 - 5000	-	-	66	-	-	-	66
IT Expendable Property	-	-	508	-	-	-	508
Total Services & Supplies	**-**	**-**	**$44,495**	**-**	**-**	**-**	**$44,495**
Capital Outlay							
Office Furniture and Fixtures	-	-	329	-	-	-	329
Total Capital Outlay	**-**	**-**	**$329**	**-**	**-**	**-**	**$329**
Special Payments							
Dist to Counties	-	-	1,474,004	-	-	-	1,474,004
Total Special Payments	**-**	**-**	**$1,474,004**	**-**	**-**	**-**	**$1,474,004**
Total Expenditures							
Total Expenditures	-	-	1,518,828	-	-	-	1,518,828
Total Expenditures	**-**	**-**	**$1,518,828**	**-**	**-**	**-**	**$1,518,828**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	(1,518,828)	-	-	-	(1,518,828)
Total Ending Balance	**-**	**-**	**($1,518,828)**	**-**	**-**	**-**	**($1,518,828)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Sr Citizen Prop Tax Repayments	-	-	(12,569,339)	-	-	-	(12,569,339)
Total Revenues	**-**	**-**	**($12,569,339)**	**-**	**-**	**-**	**($12,569,339)**
Special Payments							
Dist to Counties	-	-	(12,569,339)	-	-	-	(12,569,339)
Total Special Payments	**-**	**-**	**($12,569,339)**	**-**	**-**	**-**	**($12,569,339)**
Total Expenditures							
Total Expenditures	-	-	(12,569,339)	-	-	-	(12,569,339)
Total Expenditures	**-**	**-**	**($12,569,339)**	**-**	**-**	**-**	**($12,569,339)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Office Expenses	-	-	(6)	-	-	-	(6)
Attorney General	-	-	21,758	-	-	-	21,758
Total Services & Supplies	**-**	**-**	**$21,752**	**-**	**-**	**-**	**$21,752**
Total Expenditures							
Total Expenditures	-	-	21,752	-	-	-	21,752
Total Expenditures	**-**	**-**	**$21,752**	**-**	**-**	**-**	**$21,752**
Ending Balance							
Ending Balance	-	-	(21,752)	-	-	-	(21,752)
Total Ending Balance	**-**	**-**	**($21,752)**	**-**	**-**	**-**	**($21,752)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Policy Bills

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Transfers Out							
Transfer to General Fund	-	-	(27,150,000)	-	-	-	(27,150,000)
Total Transfers Out	**-**	**-**	**($27,150,000)**	**-**	**-**	**-**	**($27,150,000)**
Ending Balance							
Ending Balance	-	-	(27,150,000)	-	-	-	(27,150,000)
Total Ending Balance	**-**	**-**	**($27,150,000)**	**-**	**-**	**-**	**($27,150,000)**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-025-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Sr Citizen Prop Tax Repayments	36,463,688	36,989,678	36,989,678	33,782,000	33,782,000	33,782,000
Transfer Out - Intrafund	-	-	-	-	-	(1,281,959)
Transfer to General Fund	-	-	-	-	-	(27,150,000)
Total Other Funds	**$36,463,688**	**$36,989,678**	**$36,989,678**	**$33,782,000**	**$33,782,000**	**$5,350,041**

Information Systems Projects

Organizational chart

2023–25 Legislative Adopted Budget

0 positions

0.00 FTE

Information Systems Projects

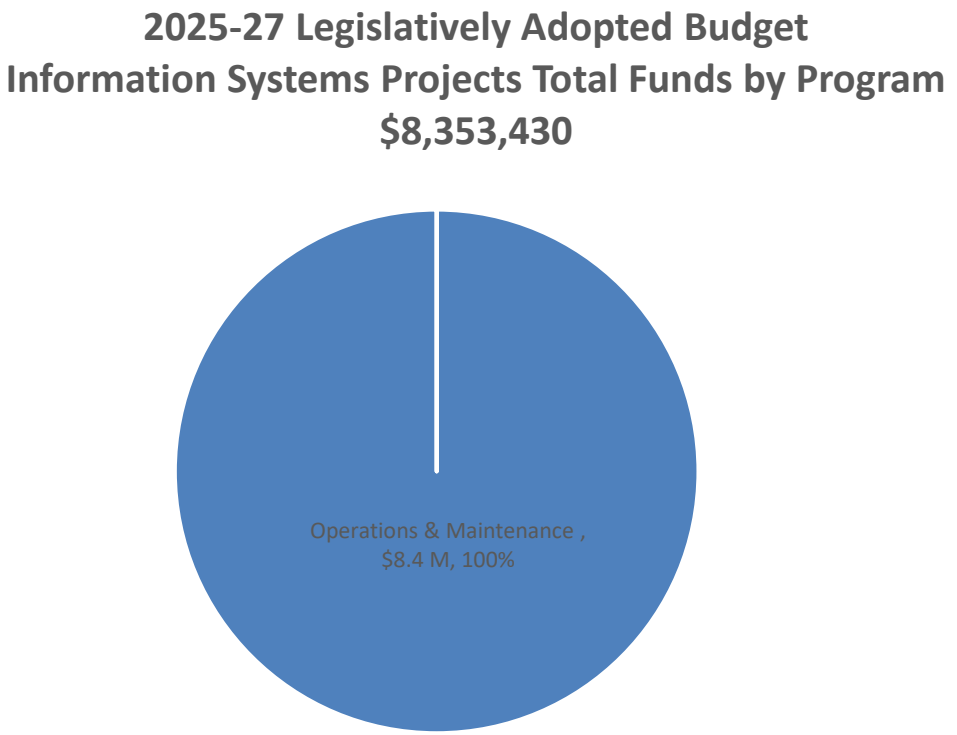
Organizational chart

2025–27 Legislatively Adopted Budget

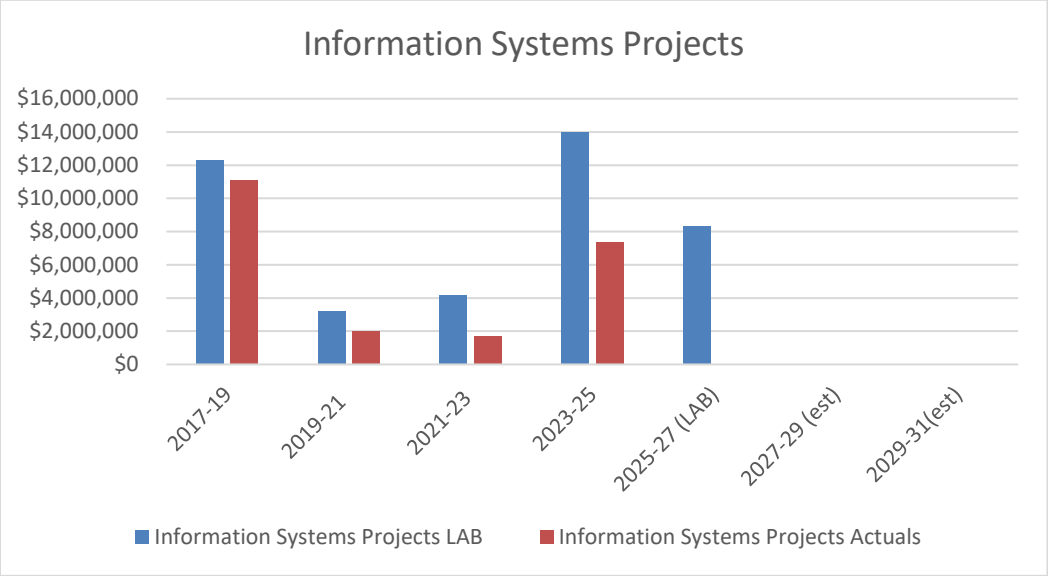
0 positions

0.00 FTE

Information Systems Projects



Primary program contact: Jonathan Dolan, Information Technology Services Division administrator



Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31(est)
Information Systems Projects	**LAB**	$12,293,110	$3,251,000	$4,182,613	$14,000,000	$8,353,430	$0	$0
	Actuals	$11,109,351	$2,000,000	$1,679,448	$7,393,935			

Program Funding Request

Information Systems Projects					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ -	$ 14,000,000	$ 14,000,000	0	0.00
2025-27 CSL	$ -	$ 850,000	$ 850,000	0	0.00
2025-27 ARB	$ -	$ 850,000	$ 850,000	0	0.00
2025-27 GB	$ -	$ 3,103,843	$ 3,103,843	0	0.80
2025-27 LAB	$ -	$ 8,353,430	$ 8,353,430	0	0.00
Difference (CSL-LAB)	$ -	$ 7,503,430	$ 7,503,430	-	-
% change	0.0%	882.8%	882.8%	0.0%	0.0%

Program Overview

In prior biennia, this budget area was titled the Core System Replacement (CSR) Program and was comprised of two information technology projects: (1) an integrated statewide tax, revenue collection, and management application ("Core Systems Replacement Project") and (b) a computer-assisted mass appraisal software system ("Property Valuation System"). This budget area has now been retitled to "Information Systems Projects." The intent is for all future Information System Projects to be budgeted within this budget area. Currently, the re-initiated Property Valuation Systems (PVS) project, now named the Electronic Valuation Information System (ELVIS), is included in this program for the 2021–23, 2023–25 and 2025–27 biennia.

Program Description

The objective of the ELVIS project is to modernize the various outdated appraisal systems and associated manual processes used by the Valuation Section of the Property Tax Division (PTD). Most of the applications used by the Valuation Section were designed over 20 years ago, and there was a previous attempt to modernize the system. The initial project updating these systems had limited funding and did not move forward due to multiple concerns with cost and scope. However, in the 2021–23 biennium, the revised project kicked off in two phases. For the 2021–23 biennium, phase 1 addressed Department of Revenue's (DOR) central assessment program for communications, transportation, utility, and other industries. That phase of the ELVIS project came in $1.7 million under the original cost estimate at a cost of approximately $4.2 million.

Phase 2 is directed at the appraisal of large industrial properties with over $1 million of machinery and equipment that DOR is required to appraise. The estimated cost of phase 2 is $14 million Other Funds. In 2023, DOR successfully completed the procurement process and selected a vendor to build a new appraisal and return processing software system called ELVIS, short for Electronic Valuation Information System. The ELVIS project kick-off was in November 2023. Software development is currently underway with an expected completion date in 2026.

BUDGET NARRATIVE

Program Justification
The Oregon Constitution (Article 1, Section 32, and Article 9, Section 1) requires uniformity in property assessment and taxation. It also requires property taxes to be levied and collected under general laws that operate uniformly throughout the state. DOR is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). PTD is committed to improving the services it provides to counties and property owners, along with achieving equity and uniformity in property taxation throughout Oregon.

Division staff work closely with county staff to identify best practices and develop efficient procedures in uniform methods of assessment and tax administration. PTD provides training to counties in accordance with nationally recognized assessment standards for mass appraisal programs and foundational competencies. Staff collaborate with stakeholders to improve assessment methods by providing instruction on best practices and making progress toward delivering solutions using up-to-date technologies.

The department is also a member of the Western States Association of Tax Administrators (WSATA), Committee on Centrally Assessed Properties (CCAP), and the Committee for Valuing Industrial Property (CVIP), to ensure equitable values for state-appraised industrial properties and centrally assessed companies. Both committees include representatives from several western states, and they work toward defining best practices in the appraisal field. Staff regularly collaborate with other states to ensure the division's appraisal methodology and application meets those of other states.

Accurate cartographic maps are essential to ensure accurate real property taxation. PTD's statewide mapping standards maintain accuracy and consistency across Oregon's 36 counties.

Program Performance
KPM 7- Appraisal Value Uniformity, which demonstrates the ability to deliver high quality business results by measuring appraisal equity and uniformity for state-appraised industrial properties. The lower the percentage of deviation, the greater the accuracy. Performance for 2023 was 12 percent, aligning with the goal of 12 percent or below, and indicating a high degree of equity and uniformity in our appraisals.

Enabling Legislation/Program Authorization
The Oregon Constitution provides the high-level authorization for the property tax program. ORS Chapters 285C, 294, 305, 306, 307, 308, 308A, 309, 310, 311, 312, 321, and 324 provide authority for the various programs administered by the division. The specific functions and statutory authority are identified more clearly in the program narratives.

Funding Streams
Information Systems Project is funded with bond proceeds.

Describe how the 2025–27 funding proposal advanced by the agency compares to the program authorized for the agency in 2023–25.
There is no significant program changes proposed.

Information Systems Projects

Essential Package 022—Cost of Phased-out Program and One-Time Costs

Package Description

Purpose
This package includes the costs of phasing out one-time program dollars approved for the 2023–25 biennium.

How Achieved
This package phases out one-time funds approved in the 2023–25 biennium associated with HB3235 for system upgrades related to Child Tax Credit; SB1595-2 for system upgrades related to protections for debtors from garnishment and unlawful debt collection practices; and funding related to Bond authority for ELVIS phase 2 (SB5506).

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$ 0
Other Funds	$ (13,150,000)

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$ 0
Other Funds	$ (13,150,000)

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$ 0
Other Funds	$ (13,150,000)

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Information Systems Projects

Essential Package 090 Analyst Adjustments

Package Description

Purpose
This package increases Other Funds by $2.2 million to reflect the carryover of bond fund proceeds for the ELVIS project, which will not be completed during the 2023-25 biennium. The total cost of the project will remain unchanged.

How Achieved
The department added specific budget line items to reflect this change.

Governor's Budget

Staff Impact

Positions	0
FTE	0.80

Revenue Source

General Fund	$ 0
Other Funds	$ 2,253,843

2027–29 Fiscal Impact
This amount will be phased-out for 2027-29 as the project should be completed.

Legislatively Adopted Budget
This package increases Other Funds expenditure limitation by $5,503,430, one-time, to carryover bond proceed limitation from the 2023-25 biennium for the Electronic Valuation Information System project.

Staff Impact
None

Revenue Source

General Fund	$ 0
Other Funds	$ 5,503,430

2027–29 Fiscal Impact
This amount will be phased-out for 2027-29 as the project should be completed.

Information Systems Projects

Package 811—Budget Reconciliations

Purpose
This package increases Other Funds expenditure limitation by $2,000,000, one-time, to carryover bond proceed limitation from the 2023-25 biennium for the Electronic Valuation Information System project.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$ 0
Other Funds	$ 2,000,000

2027–29 Fiscal Impact
This amount will be phased-out for 2027-29 as the project should be completed.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Information Systems Projects
Cross Reference Number: 15000-030-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Obligation Bonds	-	-	(13,415,000)	-	-	-	(13,415,000)
Total Revenues	**-**	**-**	**($13,415,000)**	**-**	**-**	**-**	**($13,415,000)**
Transfers Out							
Transfer Out - Intrafund	-	-	265,000	-	-	-	265,000
Total Transfers Out	**-**	**-**	**$265,000**	**-**	**-**	**-**	**$265,000**
Capital Outlay							
Other Capital Outlay	-	-	(13,150,000)	-	-	-	(13,150,000)
Total Capital Outlay	**-**	**-**	**($13,150,000)**	**-**	**-**	**-**	**($13,150,000)**
Total Expenditures							
Total Expenditures	-	-	(13,150,000)	-	-	-	(13,150,000)
Total Expenditures	**-**	**-**	**($13,150,000)**	**-**	**-**	**-**	**($13,150,000)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Systems Projects
Cross Reference Number: 15000-030-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Other Capital Outlay	-	-	-	-	-	-	-
Total Capital Outlay	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Information Systems Projects
Cross Reference Number: 15000-030-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Obligation Bonds	-	-	6,055,430	-	-	-	6,055,430
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**$6,055,430**	**-**	**-**	**-**	**$6,055,430**
Transfers Out							
Transfer Out - Intrafund	-	-	(552,000)	-	-	-	(552,000)
Total Transfers Out	**-**	**-**	**($552,000)**	**-**	**-**	**-**	**($552,000)**
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	1,412,818	-	-	-	1,412,818
Total Personal Services	**-**	**-**	**$1,412,818**	**-**	**-**	**-**	**$1,412,818**
Services & Supplies							
Other Services and Supplies	-	-	4,940,612	-	-	-	4,940,612
Total Services & Supplies	**-**	**-**	**$4,940,612**	**-**	**-**	**-**	**$4,940,612**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Information Systems Projects
Cross Reference Number: 15000-030-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Other Capital Outlay	-	-	(850,000)	-	-	-	(850,000)
Total Capital Outlay	**-**	**-**	**($850,000)**	**-**	**-**	**-**	**($850,000)**
Total Expenditures							
Total Expenditures	-	-	5,503,430	-	-	-	5,503,430
Total Expenditures	**-**	**-**	**$5,503,430**	**-**	**-**	**-**	**$5,503,430**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							-
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total FTE							
Total FTE							-
Total FTE	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 101 - ELVIS Support

Cross Reference Name: Information Systems Projects
Cross Reference Number: 15000-030-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Positions							
Total Positions							-
Total Positions	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation Adjustments

Cross Reference Name: Information Systems Projects
Cross Reference Number: 15000-030-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Obligation Bonds	-	-	2,035,000	-	-	-	2,035,000
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**$2,035,000**	**-**	**-**	**-**	**$2,035,000**
Transfers Out							
Transfer Out - Intrafund	-	-	(35,000)	-	-	-	(35,000)
Total Transfers Out	**-**	**-**	**($35,000)**	**-**	**-**	**-**	**($35,000)**
Services & Supplies							
Other Services and Supplies	-	-	2,000,000	-	-	-	2,000,000
Total Services & Supplies	**-**	**-**	**$2,000,000**	**-**	**-**	**-**	**$2,000,000**
Total Expenditures							
Total Expenditures	-	-	2,000,000	-	-	-	2,000,000
Total Expenditures	**-**	**-**	**$2,000,000**	**-**	**-**	**-**	**$2,000,000**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-030-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
General Fund Obligation Bonds	1,681,076	14,265,000	14,265,000	-	-	8,940,430
Transfer In - Intrafund	37,891	-	-	850,000	850,000	-
Transfer Out - Intrafund	-	(265,000)	(265,000)	-	-	(587,000)
Total Other Funds	**$1,718,967**	**$14,000,000**	**$14,000,000**	**$850,000**	**$850,000**	**$8,353,430**

Revenue Clearinghouse

Overview
The Revenue Clearinghouse reconciles budgeted General Fund and Other Funds revenue line items with anticipated forecasted revenues.

Description
The clearinghouse serves as a mechanism to allow for internal agency transfer of funds to other divisions in support of the administration of the programs. Additionally, funds are transferred to the General Fund, other state agencies, counties, and other entities with which the Department of Revenue has agreements.

2025 - 27 Biennium

Estimated Revenues		
General Fund:	$	34,545,221,639
Other Funds	$	5,850,047,795

Revenue Clearinghouse

Essential Package 093—Statewide Adjustment DAS Charges

Purpose
This package represents adjustments to transfers to other DOR agencies for savings related to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget

How Achieved
The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(548,384)

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Approved Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	0

2027–29 Fiscal Impact
No impact to the base budget for 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 093 - Statewide Adjustment DAS Chgs

Cross Reference Name: Revenue Clearinghouse
Cross Reference Number: 15000-070-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Transfers Out							
Transfer Out - Intrafund	-	-	-	-	-	-	-
Total Transfers Out	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-070-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Personal Income Taxes	25,683,505,082	20,983,995,218	20,983,995,218	29,524,285,996	30,221,769,000	30,235,753,518
Corp Excise and Income Taxes	3,143,160,639	2,153,441,000	2,153,441,000	2,844,375,677	3,294,781,000	3,281,840,019
Other Employer -Employee Taxes	249,084,385	1,427,931,328	1,427,931,328	4,279,125,222	4,279,125,222	4,296,701,270
Cigarette Taxes	689,728,098	652,944,000	652,944,000	590,700,000	506,636,924	504,837,539
Other Tobacco Products Taxes	179,992,276	174,003,000	174,003,000	165,200,000	156,545,010	149,656,960
Amusement Taxes	7,342,209	5,836,345	5,836,345	5,529,030	5,749,030	4,723,030
Inheritance Taxes	623,040,490	547,732,000	547,732,000	598,500,000	694,398,000	936,573,000
Eastern Oregon Severance Taxes	9,639	37,914	37,914	16,344	16,344	16,344
Western Oregon Severance Taxes	783,374	1,141,910	1,141,910	1,463,291	1,463,291	1,463,291
Other Severance Taxes	2,540	33,478	33,478	4,539	4,539	4,539
Privilege Taxes	85,496,674	109,370,046	109,370,046	108,096,000	108,096,000	95,226,681
Other Taxes	232,496,830	355,998,970	355,998,970	674,753,742	673,210,847	674,720,960
Business Lic and Fees	6,263,086	12,443,302	12,443,302	18,503,363	18,503,363	18,503,363
Charges for Services	-	22,000,000	22,000,000	15,191,853	15,191,853	17,378,431
Fines and Forfeitures	28,874,959	30,144,668	33,605,510	29,983,494	29,983,494	31,150,471
Donations	52,068	2,426,683	2,426,683	5,620,139	5,620,139	5,620,139
Other Revenues	88,596,590	193,297,782	198,006,916	69,087,882	69,087,882	69,054,531
Tsfr From Judicial Dept	69,111,107	88,160,446	88,160,446	89,752,444	89,752,444	72,045,348
Transfer Out - Intrafund	(65,532,795)	(109,472,322)	(114,181,456)	(112,181,643)	(110,978,095)	(106,622,851)
Transfer to Public Universities	-	(5,318,769)	(5,318,769)	(8,159,610)	(8,159,610)	(8,159,610)
Transfer to Other	-	(1,199,598,452)	(1,199,598,452)	(4,216,819,910)	(4,193,175,515)	(4,215,303,026)
Transfer to General Fund	(29,570,844,147)	(23,806,925,945)	(23,806,925,945)	(33,075,071,113)	(34,309,738,440)	(34,545,221,639)
Transfer to Counties	(24,826,924)	(69,818,668)	(69,818,668)	(82,040,338)	(82,040,270)	(76,060,367)
Tsfr To Human Svcs, Dept of	(2,876,601)	(3,273,913)	(3,273,913)	(3,481,309)	(3,481,309)	(3,481,309)

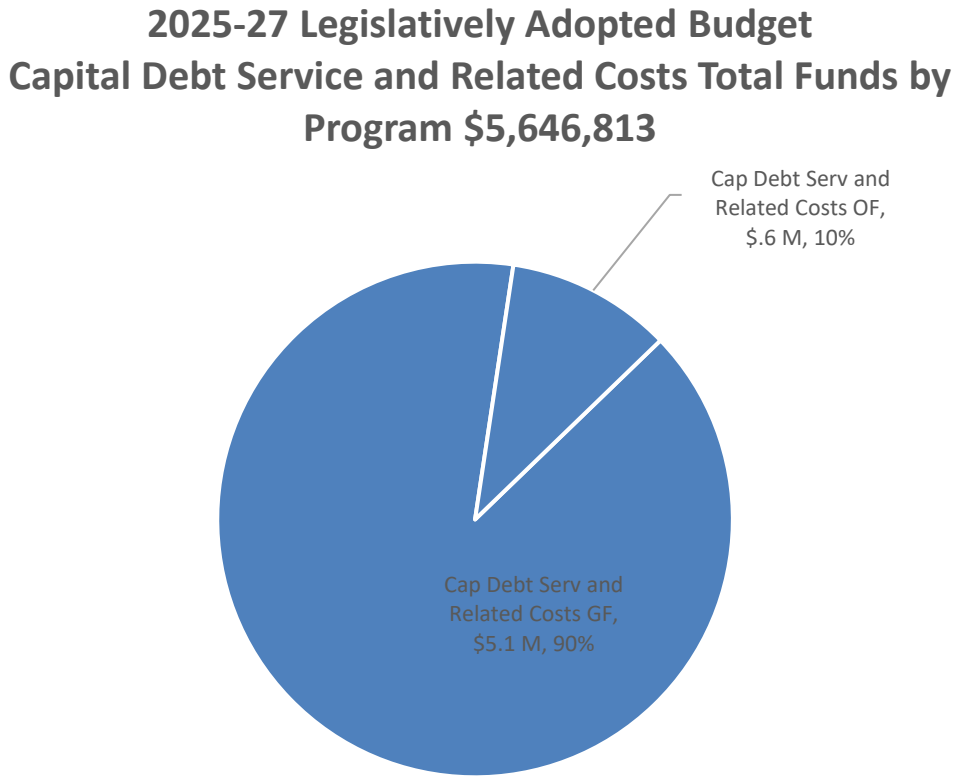
DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

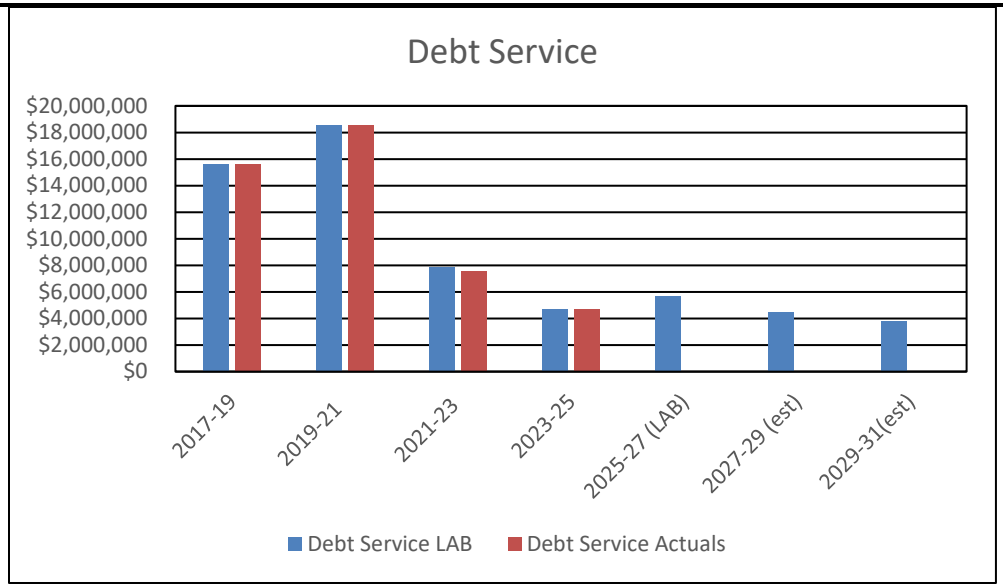
Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-070-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Tsfr To Administrative Svcs	(11,329,062)	(6,375,322)	(6,375,322)	(5,773,764)	(8,896,109)	(8,610,449)
Tsfr To OR Business Development	(19,413,004)	(31,664,551)	(31,664,551)	(28,637,203)	(28,606,687)	(31,895,832)
Tsfr To Justice, Dept of	(23,172,358)	(24,183,511)	(24,183,511)	(26,764,781)	(26,764,781)	(26,764,781)
Tsfr To Lands, Dept of State	(2,540)	(33,478)	(33,478)	(4,312)	(4,312)	(4,180)
Tsfr To Judicial Dept	(11,092,862)	(11,708,132)	(11,819,864)	(12,644,475)	(12,644,475)	(6,940,350)
Tsfr To Military Dept, Or	(78,213,045)	(60,000)	(60,000)	(67,158)	(67,158)	(67,158)
Tsfr To Police, Dept of State	(10,125,943)	(351,572)	(351,572)	(351,572)	(351,572)	-
Tsfr To Emergency Management, Dept of	(79,416,977)	(171,329,595)	(171,329,595)	(164,900,419)	(164,900,419)	(164,734,690)
Tsfr To Pub Safety Std/Trng	(44,696,617)	(51,947,115)	(55,296,225)	(63,396,198)	(68,793,509)	(65,846,019)
Tsfr to State FIre Marshal, Dept of	-	(10,872,832)	(10,872,832)	(10,570,493)	(10,570,276)	(10,748,088)
Tsfr To Corrections, Dept of	(4,846,812)	(5,197,236)	(5,197,236)	(5,948,237)	(1,594,384)	-
Tsfr To Environmental Quality	(26,158,806)	(38,059,527)	(38,059,527)	(38,783,234)	(38,783,234)	(33,555,444)
Tsfr To Oregon Health Authority	(703,114,424)	(752,198,363)	(752,198,363)	(701,077,489)	(638,637,298)	(611,061,336)
Tsfr To HECC	(2,787,053)	(2,196,243)	(2,196,243)	(2,092,654)	(2,092,654)	(2,092,654)
Tsfr To Education, Dept of	(659,063)	(706,534)	(706,534)	(759,823)	(759,823)	(759,823)
Tsfr To Forestry, Dept of	(17,944,348)	(18,281,231)	(18,281,231)	(31,459,340)	(31,459,340)	(31,459,340)
Tsfr To Fish/Wildlife, Dept of	-	(30,000)	(30,000)	(5,130,975)	(5,130,975)	(5,130,975)
Tsfr To Transportation, Dept	(315,801,105)	(354,683,633)	(354,683,633)	(355,223,966)	(354,798,099)	(372,326,841)
Tsfr To Housing and Com Svcs	(74,685,560)	(89,000,000)	(89,000,000)	(68,849,000)	(68,849,000)	(68,849,000)
Total Other Funds	**-**	**($2,348,854)**	**($2,348,854)**	**-**	**($1,342,962)**	**($426,328)**

Capital Debt Service and Related Costs





Division	Actual / LAB	2017-19	2019-21	2021-23	2023-25	2025-27 (LAB)	2027-29 (est)	2029-31(est)
Debt Service	LAB	$15,631,160	$18,560,866	$7,900,799	$4,689,359	$5,646,813	$4,456,000	$3,827,625
	Actuals	$15,577,812	$18,557,326	$7,569,444	$4,686,994			

Program Funding Request

Capital Debt Service and Related Costs					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 LAB	$ 4,459,399	$ 378,110	$ 4,837,509	0	-
2025-27 CSL	$ 5,233,018	$ -	$ 5,233,018	0	-
2025-27 ARB	$ 5,233,018	$ -	$ 5,233,018	0	-
2025-27 GB	$ 5,233,018	$ -	$ 5,233,018	0	-
2025-27 LAB	$ 5,059,813	$ 587,000	$ 5,646,813	0	-
Difference (CSL-LAB)	$ (173,205)	$ 587,000	$ 413,795	-	-
% change	-3.3%	0.0%	7.9%	0.0%	0.0%

Program Overview
The Debt Service Program provides the funding to make payments on principal, interest, and financing costs associated with the issuance of Article XI-Q bonds, which are tax exempt government securities. This program segregates debt service and financing costs from the Department of Revenue's (DOR) operating budget.

Program Description
The base budget pays for the debt service on phase 1 of the Electronic Valuation Information System (ELVIS) bonds issued during previous biennia. New debt service will be added for 2023–25 for phase 2 of the ELVIS project. DOR anticipates completely paying off the bonds issued for the Core System Replacement during the 2023–25 biennium.

Debt Services

Essential Package 022—Cost of Phased-out Program and One-Time Costs

Package Description

Purpose
This package includes the costs of phasing out one-time program dollars approved for the 2023–25 biennium.

How Achieved
This package phases out one-time funds approved in the 2023–25 biennium associated with HB3235 for system upgrades related to Child Tax Credit; SB1595-2 for system upgrades related to protections for debtors from garnishment and unlawful debt collection practices; and funding related to Bond authority for ELVIS phase 2 (SB5506).

Agency Request Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(265,000)

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Governor's Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(265,000)

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	0
Other Funds	$	(265,000)

2027–29 Fiscal Impact
Actions approved in this package will become part of the base budget for 2027–29.

Debt Services

Package 810—Statewide Adjustments

Purpose
This package includes the combined net changes in HB5006 or "end of session" bill. Overall, the state-wide adjustments reflect assessment and changes made for DAS, debt service including Attorney General and Facility Rental expenditures.

How Achieved
The department adjusted specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$	(591,509)
Other Funds	$	0

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29.

Debt Services

Package 811—Budget Reconciliations

Purpose
This package increases General Fund and Other Funds expenditure limitation for debt service expenditures and for bond cost of issuance.

How Achieved
The department added specific budget line items and positions as reflected in HB 5006 (2025).

Legislatively Adopted Budget

Staff Impact
None

Revenue Source

General Fund	$ 418,304
Other Funds	$ 587,000

2027–29 Fiscal Impact
Actions approved in this package will be part of the base budget for 2027-29 with one exception. The $35,000 Other Funds expenditure limitation for Cost of Issuance will be phased-out in 2027-29.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Capital Debt Service and Related Costs
Cross Reference Number: 15000-087-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	(265,000)	-	-	-	(265,000)
Total Revenues	**-**	**-**	**($265,000)**	**-**	**-**	**-**	**($265,000)**
Services & Supplies							
Other Services and Supplies	-	-	(265,000)	-	-	-	(265,000)
Total Services & Supplies	**-**	**-**	**($265,000)**	**-**	**-**	**-**	**($265,000)**
Debt Service							
Principal - Bonds	-	-	-	-	-	-	-
Interest - Bonds	-	-	-	-	-	-	-
Total Debt Service	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	(265,000)	-	-	-	(265,000)
Total Expenditures	**-**	**-**	**($265,000)**	**-**	**-**	**-**	**($265,000)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Capital Debt Service and Related Costs
Cross Reference Number: 15000-087-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(591,509)	-	-	-	-	-	(591,509)
Total Revenues	**($591,509)**	**-**	**-**	**-**	**-**	**-**	**($591,509)**
Debt Service							
Principal - Bonds	(50,000)	-	-	-	-	-	(50,000)
Interest - Bonds	(541,509)	-	-	-	-	-	(541,509)
Total Debt Service	**($591,509)**	**-**	**-**	**-**	**-**	**-**	**($591,509)**
Total Expenditures							
Total Expenditures	(591,509)	-	-	-	-	-	(591,509)
Total Expenditures	**($591,509)**	**-**	**-**	**-**	**-**	**-**	**($591,509)**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation Adjustments

Cross Reference Name: Capital Debt Service and Related Costs
Cross Reference Number: 15000-087-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	418,304	-	-	-	-	-	418,304
Transfer In - Intrafund	-	-	587,000	-	-	-	587,000
Total Revenues	**$418,304**	**-**	**$587,000**	**-**	**-**	**-**	**$1,005,304**
Services & Supplies							
Other Services and Supplies	-	-	35,000	-	-	-	35,000
Total Services & Supplies	**-**	**-**	**$35,000**	**-**	**-**	**-**	**$35,000**
Debt Service							
Principal - Bonds	270,000	-	-	-	-	-	270,000
Interest - Bonds	148,304	-	552,000	-	-	-	700,304
Total Debt Service	**$418,304**	**-**	**$552,000**	**-**	**-**	**-**	**$970,304**
Total Expenditures							
Total Expenditures	418,304	-	587,000	-	-	-	1,005,304
Total Expenditures	**$418,304**	**-**	**$587,000**	**-**	**-**	**-**	**$1,005,304**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Revenue, Dept of **Agency Number: 15000**

2025-27 Biennium **Cross Reference Number: 15000-087-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
General Fund Obligation Bonds	158,924	-	-	-	-	-
Interest Income	64,387	-	-	-	-	-
Transfer In - Intrafund	1,339,147	378,110	378,110	-	-	587,000
Tsfr To Administrative Svcs	(412)	-	-	-	-	-
Total Other Funds	**$1,562,046**	**$378,110**	**$378,110**	**-**	**-**	**$587,000**

Project Prioritization Criteria

Mandate override: If project is required by an Agency Director, Deputy Director, CIO, legislative, State or Federal mandate, policy, or law, projects **ARE NOT** subject to these criteria and will be prioritized in the order of implementation date required.

Criteria	0	1	2	3	4
Strategic Alignment **[score low - high]** **Weight 40%** **Aligns to DOR's vision and strategic priorities.** • **Vision -** To create a clear and easy experience for our customers. • **Racial Equity** - Adapt our culture, modify our practices, and adjust our infrastructure to ensure dignity and inclusion for all. • **Our Customers** - Make it simpler for customers to work with us. • **Our Employees** - Train and prepare our workforce for the future. • **Our Data** - Enhance data access and use.	Not Aligned	Aligns with at least one area	Aligns with two areas	Aligns with three areas	Aligned four or more areas
Technical Architecture **[score low - high]** **Weight 10%** **Project aligns to DOR's technical architecture or brings the agency into closer alignment with its technical architecture.**	Misaligned	N/A	Aligned	N/A	Aligned and removes obsolete technology
Direct Payback **[score low - high]** **Weight 20%** **Project improves productivity and/or reduces costs for either time or money.**	No Payback	N/A	Low Payback	Medium Payback	High Payback

Project Prioritization Criteria

Risk Reduction **[score low - high]** **Weight 30%** **Project reduces impact or likelihood of risk in areas of operational, compliance, financial, reputational etc. risk to DOR. See HEAT MAP instructions below.**	No Risk Reduction	All identified risks are GREEN	One or more identified risks are YELLOW	One or more identified risks are GOLDEN	One or more identified risks are RED

Risk Reduction Heat Map Matrix

Identified Risk: _____ **Identified Risk:** _____

Identified Risk: _____ **Identified Risk:** _____

Evaluating Risk

A heat map is a tool that helps evaluate risks across the organization and determine their relative value. Using numeric descriptor for each level of probability and impact ensure a consistent risk evaluation process throughout the agency. Furthermore, heat map will help DOR leadership decide on overall agency's risk appetite.

Project Prioritization Criteria

Risk Matrix					
	Impact				
Probability	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Almost certain (5)	(5)	(10)	(15)	(20)	(25)
Likely (4)	(4)	(8)	(12)	(16)	(20)
Possible (3)	(3)	(6)	(9)	(12)	(15)
Unlikely (2)	(2)	(4)	(6)	(8)	(10)
Rare (1)	(1)	(2)	(3)	(4)	(5)

a) Probability Scale:

- 1 – Rare: The event will *almost certainly not* occur within the next two years.
- 2 – Unlikely: The event *probably will not* occur within the next two years.
- 3 – Possible: It is *possible the event will occur* within the next two years.
- 4 – Likely: The event *probably will occur* within the next two years
- 5 – Almost certain: The event *will almost certainly occur* withing the next two years (it has happened before, happens frequently or is expected)

b) Impact Scale:

- 1 – Insignificant: Very little effect seen on daily operations or meeting agency objectives.
- 2 – Minor: Effects will cause minor disruptions in daily operations or meeting agency objectives.
- 3 – Moderate: Effects will disrupt daily operations or impede the agency from meeting its objectives.
- 4 – Major: Effects will significantly disrupt mission-critical operations or prevent the agency from meeting its objectives.
- 5 – Catastrophic: Effects will cause mission-critical operations to cease or immediately stop the agency from meeting its objectives.

Project Threshold Matrix

Factor	Level 1 (Operational)	Level 2	Level 3
Cost	Varies	< $10K	> $10K
Risk	Low	Low	Medium - High
Complexity	Low	Low - Medium	Medium - High
Impact	Low	Low - Medium	Medium - High
Estimated Staff Hours	Ongoing work (see definition below)	< 600 hours	> 600 hours
Readiness	Low	Medium	High

Factors are "OR"

LEVEL 1

Operational Work

Operations are ongoing, continuous. Operational tasks are repetitive and cyclical because they follow an organization's existing procedures. The ongoing execution of activities that produce the same result or product repetitively is what Operations is all about.

Operations are permanent initiatives that produce repetitive results, with resources assigned to do the same set of tasks and produce a standard output. In the life of a product, there will be many projects to improve the product, add new features etc. and these projects will come and go as required. The underlying production of the product will continue as usual, although there will be refinements done and included in the product over the period.

LEVEL 2

Efforts requiring notification to Governance Committee

These efforts meet or exceed "Low" on one of the thresholds (Complexity, Impact or Readiness), and therefore require the Governance Committee be notified or informed about them. Example is the quarterly SQR plan.

LEVEL 3

Managed Projects

These efforts meet or exceed more than one of the thresholds, and should be managed with the rigor and standards of a project. The Project Prioritization Team will score the project and recommend the relative priority in the portfolio based on the criteria established. The Governance Committee will review the recommended scoring and priority and send to Revenue Leadership Team for final approval. For projects over $150K deemed an IT investment (not necessarily an IT project), the project is subject to EIS oversight as well. For the complete narrative of the policies regarding EIS oversight please see the following policies.

http://www.oregon.gov/das/Policies/107-004-130.pdf

http://www.oregon.gov/das/Policies/107-004-030.pdf

https://www.oregon.gov/das/OSCIO/Pages/StrategyGovernance.aspx

Risk:

Low Risk – If effort is never completed it will have little impact on DOR mission and most staff/public would not be aware.

Medium Risk – Not completing effort would have some impact on meeting DOR mission and staff/public would have awareness of that impact.

High Risk – High impact on meeting DOR mission and highly visible to staff/public.

Complexity:

Low Complexity – Few (2-3) resources required and little to no vendor involvement; no contracting.

Medium Complexity – More resources required (3-6) to complete the effort, may involve contractors using existing contracts (i.e., GenTax, Microsoft).

High complexity – Larger number of resources and complex, cross-functional teams, third party contracting may be involved including written RFP or SOWs.

Impact:

Low Impact – Impact to no more than 1 division or program.

Medium Impact – Impacts 2 or more divisions or programs.

High Impact – High impact on most or all DOR or external (public) impact.

Readiness:

Low – No Sponsor required, low impact on resources and their availability

Medium – Program area/IT may not have resources available at this time

High - Program area has resources available and there is an actively engaged sponsor

Treatment by Complexity Classification

	Level 1	Level 2	Level 3
Governance Committee Review	N	Y	Y
Tracked in Portfolio	N	N	Y
Subject to Prioritization Process	N	N	Y
Documentation/Rigor Level	N/A	N/A	Minimum PM Standards
Reporting Requirements	N/A	N/A	Status Reports required to agreed upon audience and at agreed upon intervals

PROCESSING CENTER

STRATEGIC PLAN | 2023-2027

Oregon Department of Revenue
January 2024



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preguntas.dor@oregon.gov



Land Recognition

We would like to acknowledge the many tribes and bands who call Oregon their ancestral territory, including: Burns Paiute, Confederated Tribes of Coos, Lower Umpqua and Siuslaw, Confederated Tribes of Cow Creek Lower Band of Umpqua, Confederated Tribes of Grand Ronde, Confederated Tribes of Siletz Indians, Confederated Tribes of Warm Springs, Confederated Tribes of Umatilla Indian Reservation, Coquille Tribe, and Klamath Tribes; and honor the ongoing relationship between the land, plants, animals, and people indigenous to this place we now call Oregon. We recognize the continued sovereignty of the nine federally recognized tribes who have ties to this place and thank them for continuing to teach us how we might all be here together, and we continue to strive to work on a government-to-government basis with the nine federally recognized tribes.

Message from CIO Kathy Terman



Colleagues,

I am pleased to present the Processing Center strategic plan for 2023-2027. The Processing Center provides valuable services to the agency by processing all incoming mail, imaging paper tax returns, handling payments, and maintaining the large number of forms and publications for the agency. Throughout it all, the goal of the Processing Center is to support the agency with innovative systems and services so that it can create a clear and easy experience for our customers. As we followed this strategic plan journey, we partnered with the agency to get feedback on what the agency appreciates about the current Processing Center organization and where the agency wants us to focus over the next five years. We also heard from Processing Center staff about what they like about working for the Department and what their concerns are. From this input, we crafted this Processing Center strategic plan to move the section forward into an exciting future.

The Processing Center is investing in four major focus areas to support our internal and external partners. These four areas are:

- Continuously improve the Processing Center's service delivery, especially in the area of scanning quality.
- Create transparency in the Processing Center's operations, so that the agency understands what the Processing Center does, and Processing Center staff understand how they contribute to the mission of the agency.
- Create a feedback loop with the agency to ensure problems are addressed and communication regarding Processing Center operations is disseminated.
- Invest in the Processing Center staff so they can reach their full potential.

As we look to the future, the Processing Center is ready to support the agency's new strategic direction, implementing innovative services and technology to improve agency operations. We will continue to improve the service delivery of the Processing Center as well as ensure open communications between the agency and the Processing Center. Finally, as the volume of paper tax returns diminishes, we want to invest in the skills of the Processing Center staff so they can be ready for the agency of tomorrow.

At Revenue, we are inspired by the state we live in and we care deeply about the well-being of all Oregonians. We are committed to being the best we can be. After all, Oregon counts on us!

I wish to thank the Revenue Leadership Team, the Section Managers, and the Processing Center leadership team for their input and direction on this strategic plan. I especially want to thank Julie Graham and Sophia Sakoff for guiding us through the strategic planning process.

Kathy Terman

Chief Information Officer
Oregon Department of Revenue

Acknowledgments

This plan is the result of many individuals engaging with the Processing Center as we gathered insights and created forward-looking strategies to drive the agency's and the Processing Center's priorities over the next five years. We could not have completed this strategic plan without our staff, our partners, and our customers who all contributed their voice and insight. There are many acknowledgments to go around; in particular, we would like to thank:

Oregon Department of Revenue Leaders

Betsy Imholt, Director
Satish Upadhyay, Deputy Director
Megan Denison, Personal Tax and Compliance Division Administrator
Bram Ekstrand, Property Tax Division Administrator
Tim Fitzgerald, Research Director
Stefan Hamlin, Financial Services Administrator
Katie Lolley, Business Division Administrator
Deanna Mack, Collection Division Administrator
Jay Messenger, Internal Controls Officer
Katie McCann, Policy Assistant
Joanna Robert, Communications Director
Marjorie Taylor, Legislative Director
Kathy Terman, Chief Information Officer
Katie Thiel, Human Resources Division Administrator

Our Business Leaders, Managers, Team Leads, and Units

Kelvin Adkins-Heljeson
Barbara Barnes
Christy Baty
Matthew Bilka
Aaron Bishop
Steven Bouchard
Jason Brockie
Melody Charpentier
Matthew Claflin
Alishia Dryden
Robin Elliot
Lester Frakes
John Galvin
Benjamin Gille
Olivia Hallyburton
Joel Hernandez
Leah Hinton
Michael Hostetler
Jackie Hovey
Tonya Jones
Tracy Jones
Amy Kormendy
Dave Kunz
Philip McClellan
Koby McCorkle
Bob McGinnis
Mindy McPherson
Paul Morrison
Chris Mott
Mike Noe
Lisa Pineda-Volk
Joseph Royston
Michael Saladino
Hilda Soberanis
Andrew Trolan
Marie Trucco
Andy Wagers

Mail Processing
Imaging
Key Review
Payment Processing
Information Transcription Unit
Taxpayer Identification
Forms & Publications
PC Operations

We would also like to extend our thanks to the agency's strategic planning coordinator, Jessica Millett, for her guidance and help.

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How we will measure success.

We are committed to bringing in the revenue that Oregon counts on.





Oregon tax dollars pay for the infrastructure of our daily lives, of our loved ones' lives, and the critical support systems for Oregon's most vulnerable.

We administer 63 revenue streams that support bringing in money for Oregon.



We provide services for the general public, tax professionals, cities, counties, local taxing districts, and other state agencies.







Strategic planning is critical to the effectiveness of any organization. It enables an agency to establish goals, prioritize initiatives, measure progress, and carefully allocate limited time, resources, and attention.

The Oregon Legislature creates the tax laws that we administer and determines what happens to the revenue after it is collected, including who receives it and what they do with it.



Oregonians can participate in the legislative process through getting involved with their local legislators and participating in legislative sessions.

OUR STORY

Who is the Oregon Department of Revenue?

The Oregon Department of Revenue administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. We provide services for the general public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies.

Mission

Together, we collect the revenue that Oregon counts on.

Vision

To create a clear and easy experience for our customers.

Values

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.

The Oregon Department of Revenue is headquartered in Salem, with five field offices in Bend, Eugene, Medford, Portland, and Gresham. We also have a remote call center in Fossil.

We are committed to bringing in the revenue that Oregon counts on, whether, it's through tax programs we administer, supporting our partners' revenue collection efforts, or collecting on debts owed the state of Oregon. Our mission, vision, and values define our purpose and guide our work.

The department processed approximately $34 billion in payments during the 2019-21 biennium. We also supported our local partners generating an additional $15 billion in revenues.

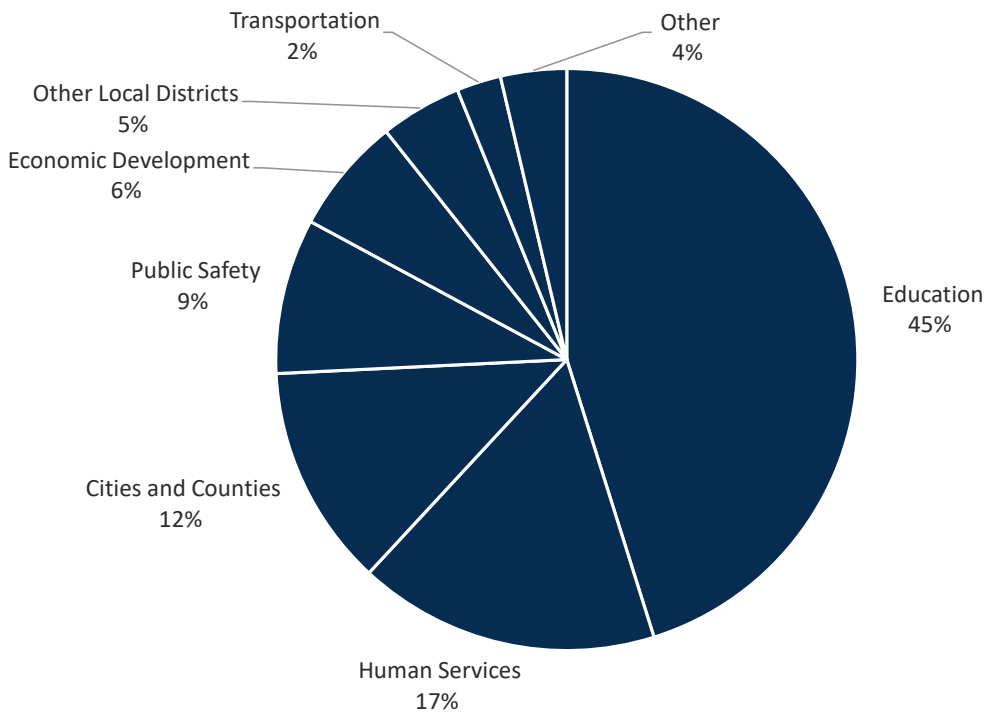
What happens to the money?

Oregon tax dollars pay for services such as:

- K-12 education
- Early learning services
- Community colleges
- Higher education
- Medicaid
- Food benefits
- Senior services
- Mental health services
- Child protective services
- Hospitals
- Police
- Fire
- Department of Justice
- Corrections facilities
- Juvenile corrections
- Highways
- Transit programs
- Forestry services
- Library services
- Agriculture
- Sewer systems
- Parks
- Environmental quality

Oregon tax dollars pay for the infrastructure of our daily lives, of our loved ones' lives, and the critical support systems for Oregon's most vulnerable. The Oregon Legislature creates the tax laws that we administer and determines what happens to the revenue after it is collected, including who receives it and what they do with it. Oregonians can participate in this process through getting involved with their local legislators and participating in legislative sessions.

For example, after refunds were made to taxpayers, 2021 fiscal year revenue that we processed and our local partners processed funded the following services.



Our Programs

We administer 63 revenue streams that support bringing in money for Oregon. That includes 38 tax programs, 11 fee programs, and 14 other programs.

Taxes

- Amusement Device Tax
- Bicycle Excise Tax
- Cigarette Tax
- 988 Coordinated Crisis Service Tax
- Corporate Activity Tax
- Corporation Excise Tax
- Corporation Income Tax
- Emergency Communications Tax (E-911)
- Estate Transfer Tax
- Fiduciary Income Tax
- Forest Products Harvest Tax
- Heavy Equipment Rental Tax (HERT)
- Lane Transit District Payroll Tax
- Lane Transit District Self-Employment Tax
- Local Marijuana Retail Tax
- Local Transient Lodging Tax
- Mutual and Cooperative Electric Distribution Systems Tax
- Oil and Gas Production Tax
- Paid Leave Oregon
- Partnership Privilege Tax
- Pass-Through Entity Elective Tax (PTE-E)
- Personal Income Tax
- Personal Income Tax Withholding
- Private Rail Car Tax
- Property Tax, Industrial Valuation, and Assessment
- Psilocybin Tax
- Small Tract Severance Tax – Eastern
- Small Tract Severance Tax – Western
- State Marijuana Retail Tax
- State Transient Lodging Tax
- Statewide Transit Tax
- Tobacco Products Tax
- TriMet Transit District Payroll Tax
- TriMet Transit District Self-Employment Tax
- Unemployment Insurance Tax
- Vehicle Privilege Tax
- Vehicle Use Tax
- Workers Compensation

Fees

- Assessment and Taxation Map Maintenance
- Assistance Program (CAFFA)
- Criminal Fines and Assessments
- Hazardous Substance Possession Fee
- Kratom Processor Registration
- Loaded Tank Railroad Car Fee Oregon Food Processors Fee
- Oregon Housing
- ORMap
- Petroleum Load Fee
- Tobacco Licensing Program

Other

- Charitable Check-off
- Collection of Other Governments' Accounts
- Greenlight Oregon Labor Rebate Fund
- Industrial Site Readiness
- Kicker Refund Donation
- Long Term Enterprise
- Multistate Tax Commission
- Non-Profit Homes
- Oregon Production Investment Fund
- Political Contributions
- Senior and Disabled Citizen Property Tax Deferral Program
- Small Tract Forestland Program
- Strategic Investment Program (SIP)
- Strategic Investment Program Gainshare (SIP)

This list does not include the large number of major tax credit programs such as Agricultural Overtime, Child Tax Credit, etc.

PROCESSING CENTER CURRENT STATE

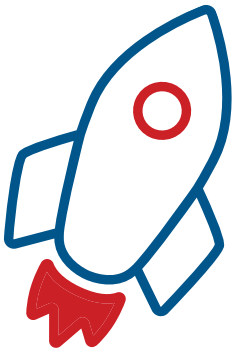
Over the last five years, the Processing Center has modernized its systems and streamlined its processes in its quest for operational effectiveness and efficiency. The section completed its Processing Center Modernization project in 2021, which installed the Quick Modules system and modernized the processing of paper tax returns and voucher payments. After modernization, the Processing Center examined its processes and the flow of paper and data through the section. The Processing Center then streamlined its processes to take full advantage of the new system. It also reviewed operations in other states and started a pilot using special desks and a tracking system that integrates with Quick Modules for mail opening. The totality of these efforts led to significant improvement in Processing Center productivity.

Simultaneously, the Processing Center has taken additional steps to mature its processes. The Processing Center scans the vast majority of returns without incident; however, when there is a scanning error, there can be significant impacts. To address these concerns, the section created a quality assurance team. This team is building a section-wide quality management program and will investigate documents that are labeled as misscanned to determine corrective action. In addition, as part of its effort for a resilient COOP plan, the Processing Center ensured that the IT disaster recovery plan included Quick Modules, and successfully migrated to a new business continuity vendor that could process the department's check payments in an emergency until full operations was restored. Finally, the Processing Center absorbed the Forms and Publications unit, enhancing the tie between forms design and forms processing.

The backdrop of this transformation was a legislatively active period, where the agency implemented 11 new tax programs, centralized Collections, implemented pandemic relief efforts, and supported other agencies as they also modernized their IT portfolios. Additionally, the agency has continued to see a decline in paper voucher payments and paper tax returns being processed, as the general public moves more towards electronic filing and payment. In response to this and because of the efficiencies noted above, the Processing Center began to take on more value-added work. As an example, the section expanded its returned mail program, taking steps to investigate returned mail more thoroughly than in the past in order to update the agency's records. It also has worked with the Withholding Section to take on suspense work for the Statewide Transit Tax program.

The Processing Center continues to evolve to address current concerns and to be ready for the future. Its leadership and staff are highly skilled and dedicated to ensuring the Processing Center delivers value to the agency.

Information Technology Services Division (ITSD)

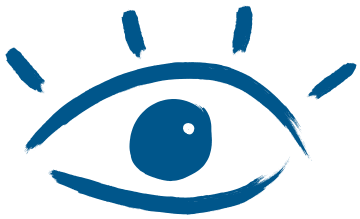


Mission

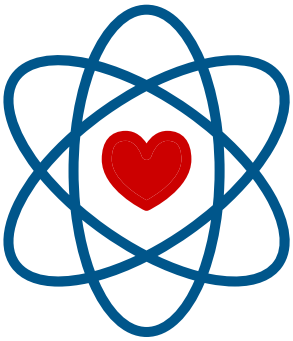
We deliver the systems and services to collect the revenue that Oregon counts on.

Vision

To transform the customer experience through innovative systems and services.



Values



- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We strive to be transparent.
- We rise to the occasion.

THE PLANNING PROCESS

Strategic planning is critical to the effectiveness of the agency's Processing Center. Without a good strategic plan, the Processing Center may not support the goals of the agency to deliver on its mission. During the Processing Center strategic planning process, the section created a new plan with a repeatable, inclusive, forward-looking process.

The first step in the Processing Center's strategic planning initiative was to start with the agency's mission, vision, and values. From there, the section crafted a new mission, vision, and values for itself that supported those of the agency's.

The next step was to gain insight into the current state of the Processing Center at the agency. The section utilized several diagnostic tools and had face-to-face conversations to get a clear understanding of the current state of the Processing Center from both an internal and external perspective. The goal of these diagnostic activities was to understand what the agency and what the Processing Center staff appreciated about the Processing Center as well as what they would like the section to focus on moving forward. These efforts were then grouped into themes or focus areas.

The third step was to look at the current state of each focus area and envision the ideal state. In this step, the Processing Center leadership team brainstormed ideas and discussed how to achieve its goals in each focus area. The leadership team developed these goals to take it from the "as is" current state to the "to be" ideal state. The team then broke down the goals into specific initiatives that would lead it to accomplish its objectives. Finally, the leadership team developed metrics that will help it evaluate and measure the success of each initiative.

The overall goal of the Processing Center's strategic planning process is to have the strategic plan provide the roadmap to how the Processing Center can support the agency over the strategic planning horizon. From the roadmap, the leadership team will then create operational plans to move its key objectives forward. As this is a living document, the Processing Center will review the document every two years in coordination with the update of the agency strategic plan and update it to reflect changes in the agency's direction as it adjusts to external and internal factors.

Phase 1: Clarity



Insights

What environmental factors do we need to consider, and what customer and partner perceptions about Oregon and the agency exist?



Vision

What is the ideal future state we are trying to create?



Mission

What is our purpose? What are we here to make happen?



Values

What are our internal fundamental beliefs that shape how we work together and serve our mission?

Phase 2: Focus & Action



Priorities

What must be accomplished over the planning horizon?



Goals

What collective action do we need to take to deliver on our priorities?



Metrics

How will we measure success?

Phase 3: Implement, Evaluate, & Measure



Action Plan

What actions need to be taken by teams to achieve plan priorities?



Track Progress

How are we doing? Do we need to adjust or take different actions?



Report

Share results and progress toward plan goals.

WHAT WE LEARNED

The second step in creating the strategic plan was to determine how the Processing Center is viewed, both among our internal and external partners as well as by the internal staff. We utilized several diagnostic tools to elicit what the section is doing well, what could be improved, and what the agency and Processing Center staff need the Processing Center to focus on moving forward. These instruments, and the face-to-face conversations that followed, gave us valuable insight into the state of the Processing Center at the agency.

Our partners indicate they are satisfied around business enablement.

Overall, our partners are satisfied with the work we do and our ability to support the agency in meeting its overarching goals. They appreciate our professionalism and our ability to prepare for and perform during tax season. Our workload forecasting and analysis is appreciated.

The agency feels the scanning accuracy needs improvement.

The Processing Center needs to improve the quality of output so that the agency can achieve its mission. Oregon taxpayers rely on the Department of Revenue to be accurate when processing their tax documents for both payments and refunds. As such, it is imperative that the department scanning systems be accurate to ensure we do not lose the trust of Oregon's taxpayers.

The Processing Center needs to be more receptive to feedback. Some of our partners expressed concern with pushback from Processing Center staff when collaborating with us.

Determining better ways to communicate with our business partners was a key takeaway. The Processing Center needs to develop better ways to communicate to the rest of the organization what it is we do and what is in the span of our control. In turn, the Processing Center needs to better understand what our partners do and how we engage with and support one another.

Processing Center staff are engaged and feel good in their jobs. However, as paper filing declines, the section needs to be prepared for the future.

To prepare for the future, management needs to make developmental opportunities available to Processing Center employees to pursue if they are interested. Developing career paths and broader skills will build our workforce to be ready for what may come.

PROCESSING CENTER FOCUS AREAS



Focus Area 1: Service Delivery

The Processing Center is committed to continuous improvement of its service offerings to deliver outstanding value to the agency.



Focus Area 2: Create Transparency for Processing Center Operations

Further the agency's understanding of the work of the Processing Center and how it contributes to the agency's mission.



Focus Area 3: Feedback

Develop a feedback loop to learn from the agency and staff for continuous improvement and education.



Focus Area 4: Invest in PC Staff

Develop Processing Center staff and enable them to reach their full potential.

SERVICE DELIVERY

Priority

Mature Processing Center services in all areas to optimize delivery.

Goals



Increase optical character recognition accuracy.



Increase the quality of output to minimize taxpayer issues.

Priority

Create a quality assurance program to determine the root cause of scanning errors.

Goals



Expand the functionality of the existing quality assurance team.

Have the quality assurance team investigate reported scanning errors and determine root causes.



Build a quality assurance program to minimize scanning errors.

Utilize data analytics to identify trends on forms not scanning correctly.

Priority

Create a sustainable plan for Season Up for the future.

CREATE TRANSPARENCY



Priority

Document how the Processing Center operates and how it fits into the overall operations of the agency.

Goals

- Create process maps for Processing Center functions.
- Develop FAQs and implement a schedule to keep updated.
- Provide tours of the Processing Center.
- Develop a video showcasing Processing Center operations.

Priority

Facilitate the Processing Center staff's understanding of how the agency functions.

Goals

- Create a program for Processing Center staff to learn about the agency and how the Processing Center contributes to the agency's mission.

FEEDBACK

Priority

Obtain feedback from agency.

Goals



Create mechanisms for the agency to report problems to the Processing Center in real time.

Explore and implement ideas such as a “Report a Problem” button on the intranet and a code in GenTax to indicate a scanning error on a form.



Conduct an annual survey of customers to obtain feedback.

Priority

Provide information to the agency on the status of Processing Center operations.

Goals



Develop a mechanism to push important Processing Center information out to the agency.

Explore creating an RSS feed or equivalent to push important or urgent information to the agency.

INVEST IN STAFF

Priority

Create opportunities for Processing Center staff to grow and develop.

Goals



Develop a career exploration program for Processing Center staff.

Develop a program and a process for career exploration by Processing Center staff.



Showcase career paths within and outside of the Processing Center.

Develop an “Employee Spotlight” promotion highlighting employees who started in the Processing Center and advanced their careers at the agency.

Tracking Our Progress

Taken together, the priorities and goals build upon one another. With these connections in mind, we focus on making measurable progress toward achieving our strategic priorities by tracking progress indicators and metrics for each of our goals.

Goal 1: Increase optical character recognition accuracy.

Develop form design standards that implement tested features that improve OCR accuracy.

Goal 2: Increase the quality of output to minimize taxpayer issues.

Incorporate 2D barcodes into three Personal Income Tax webforms. Establish a baseline measure of data capture errors. From there, develop a plan to reduce the number of data capture errors.

Goal 3: Expand the functionality of the existing quality assurance team.

Create quality standards for each unit's work in the Processing Center.

Goal 4: Build a quality assurance program to minimize scanning errors.

Create annual report with trend analysis and recommendations for return and payment processing. Create monthly report with staff quality measures (error rates) for performance follow-up.

Goal 5: Create a sustainable plan for Season Up for the future.

Go live with fully tested QM season-up configuration on time according to original schedule.

Goal 6: Create process maps for Processing Center functions.

Complete process maps for each unit in the Processing Center and post on the intranet page.

Goal 7: Facilitate the agency's understanding of how the Processing Center functions.

Develop FAQs and post them on the intranet. Determine a regular review schedule to update the FAQs. Offer monthly Processing Center tours with self-booking capabilities on the intranet. Produce a virtual video tour of the Processing Center and post on the intranet.

Goal 8: Create a program for Processing Center staff to learn about the agency and how the Processing Center contributes to the agency's mission.

Develop and hold at least four training sessions and opportunities for Processing Center staff to learn about program units that use the output of the section to do their jobs.

Goal 9: Create mechanisms for the agency to report problems to the Processing Center in real time.

Develop and implement a "Report a Problem" mechanism (List, button, or other) on the Processing Center intranet site. Create and deploy a GenTax work item for staff to report data capture errors. Train agency staff to use this work item.

Goal 10: Conduct an annual survey of customers to obtain feedback.

Develop and conduct an annual survey that will solicit feedback from our agency partners on Processing Center service offerings and customer service.

Goal 11: Develop a mechanism to push important Processing Center information out to the agency.

Conduct feasibility study and determine if push notification software/app/service is available in our Microsoft M365 suite. Configure it for use if it exists. Develop push notification policy, communicate new notification service to agency, and send first notification.

Goal 12: Develop a career exploration program for Processing Center staff.

Develop scope, schedule, and budget for building a career exploration program.

Goal 13: Showcase career paths within and outside of the Processing Center.

Post four employee spotlights in 2024, one per quarter, and evaluate interest. Determine whether to continue.

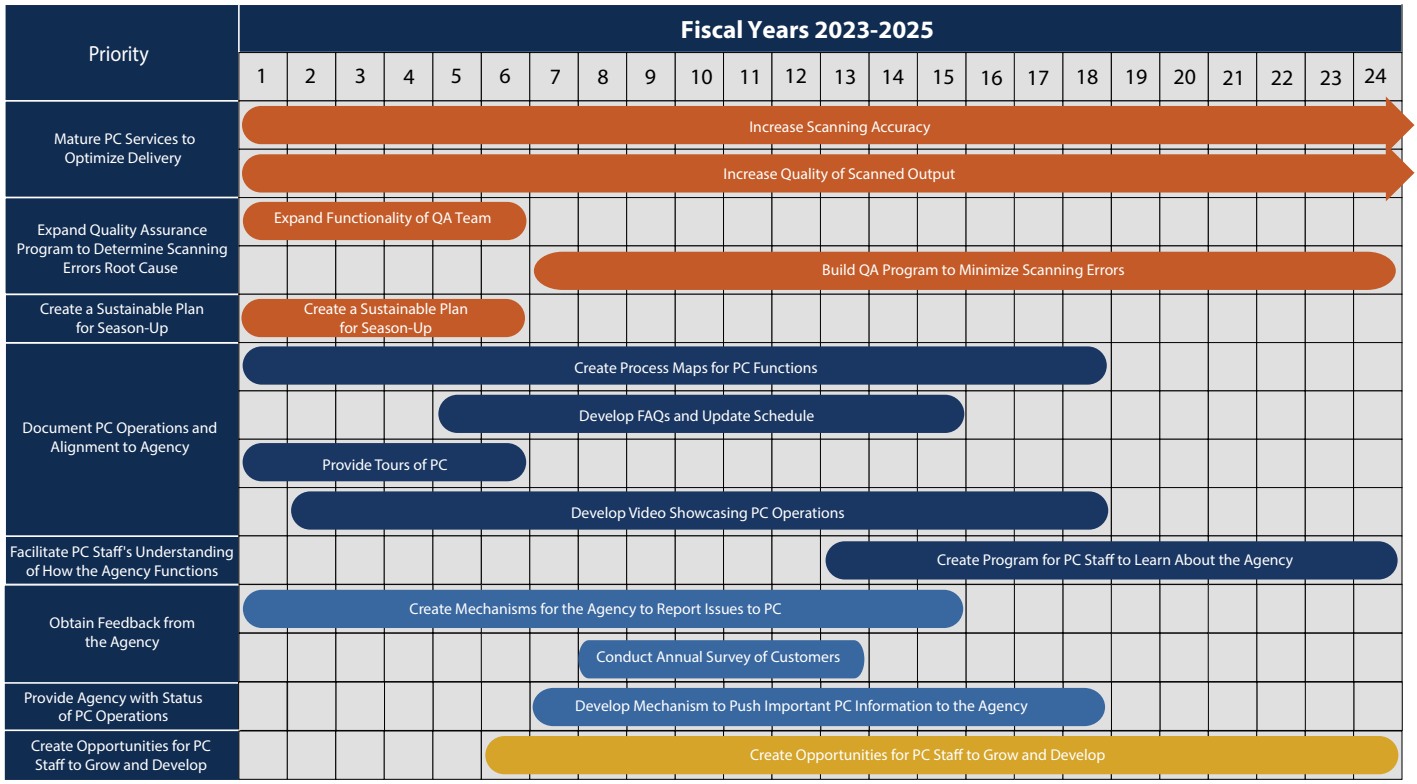
Summary

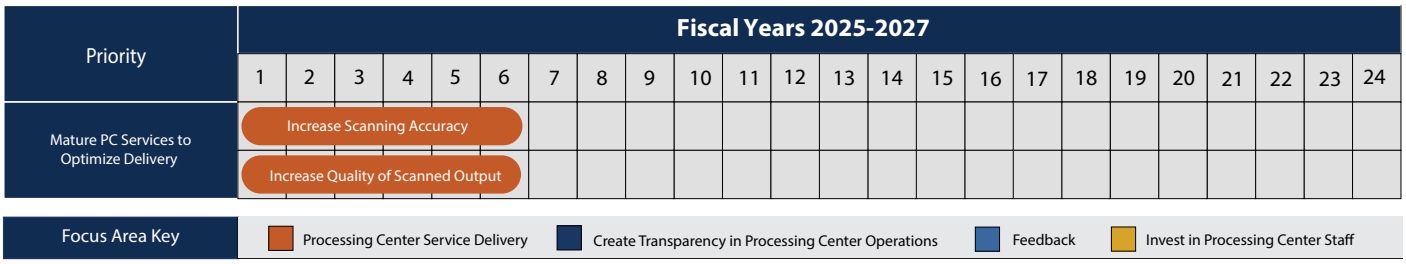
It is an exciting time to work in the Processing Center at the Department of Revenue. We are coming to the end of our modernization journey, and the vast world of innovation is opening up before us. This Processing Center strategic plan is our roadmap to continuing to add value and contribute to the mission, vision, and goals of the agency. However, we all know that change is inevitable. This strategic plan will be a living document, adjusting and adapting as the agency grows and changes, and as the work of the Processing Center expands and changes.

It will take leadership to achieve the goals of this plan, from the agency's leadership to the leadership of the Processing Center section, and down to the leadership of each individual employee in the section. Together, we have and will continue to achieve amazing things.

APPENDIX

PROJECT TIMELINE 2023-2027





Focus Area Key

- Processing Center Service Delivery
- Create Transparency in Processing Center Operations
- Feedback
- Invest in Processing Center Staff

OREGON COUNTS ON US



Policy Group	Agency Name	IT Project Name	PPM Idea/ Project ID	PPM Idea/Project Name	Mandate	Short Description	Start Date	End Date	Policy Option Package Request (Y/N)	POP #	Total Budget $ (PPM)	Tota Cost	Previous Biennium (2023 -2025) GF Cost	Previous Biennium (2023 -2025) OF Cost	Previous Biennium (2023 -2025) LF Cost	Previous Biennium (2023 -2025) FF Cost	Current Biennium (2025-2027) GF Cost	Current Biennium (2025-2027) OF Cost	Current Biennium (2025-2027) LF Cost	Current Biennium (2025-2027) FF Cost	Future Biennia (2027 - and ongoing) GF Cost	Future Biennia (2027 - and ongoing) OF Cost	Future Biennia (2027 - and ongoing) LF Cost	Future Biennia (2027 - and ongoing) FF Cost
Administration and Business Services	*Revenue*	*Contact Center Modernization*	*TBD*	*Contact Center Modernization*	*None*	*The scope of this project is to configure and implement Amazon Connect for the Department of Revenue. As of writing the first business case draft, we are still finalizing a project budget. Determining our budget, creating a phasing and rollout plan, and submitting this project to EIS for stage gate review will happen before project kickoff. This project is currently expected to start in July 2025.*	*2025-07-01*	*2027-06-30*	*Yes*	*102*	*500,000*	*TBD*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 500,000.00*	*$ -*	*$ -*	*$ -*	*TBD*	*$ -*	*$ -*	*$ -*

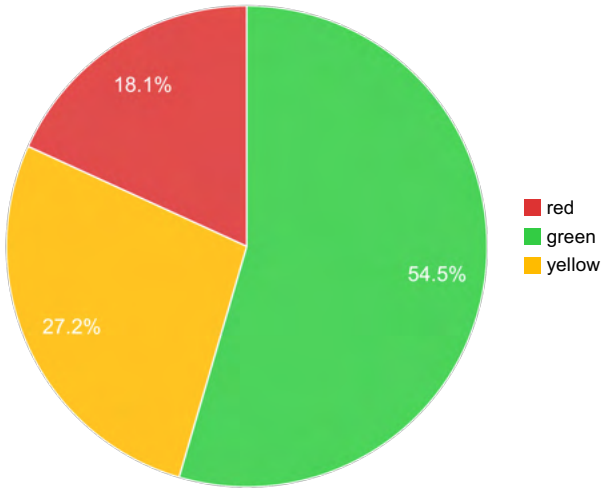
Department of Revenue

Annual Performance Progress Report

Reporting Year 2024

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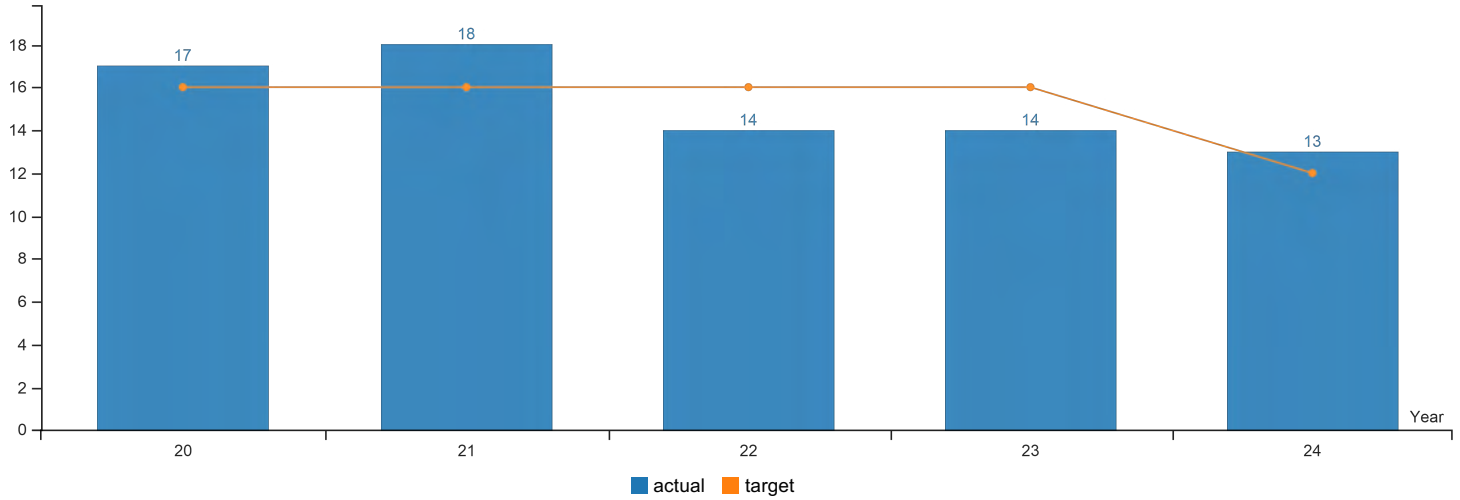
KPM #	Approved Key Performance Measures (KPMs)
1	Average Days to Process Personal Income Tax Refund. -
2	Percent of Personal Income Tax Returns Filed Electronically -
3	Employee Training Per Year (percent receiving 20 hours per year). -
4	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
7	Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.
8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
11	Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	54.55%	27.27%	18.18%

KPM #1	Average Days to Process Personal Income Tax Refund. -
	Data Collection Period: Jan 01 - Aug 01

** Upward Trend = negative result*



Report Year	2020	2021	2022	2023	2024
Average Days to Process Personal Income Tax Refund					
Actual	17	18	14	14	13
Target	16	16	16	16	12

How Are We Doing

The agency is not meeting this target. For the returns that have completed processing, the agency averaged 13 days to refund in 2024, one day longer than the target of 12 days. However, the agency has improved from last year's days to process Personal Income Tax refunds by one day.

For the 2024 tax season, the department processed approximately 2.1 million 2023 personal income tax returns; about 82 percent (1.74 million) were refund claims. Comparatively, last fiscal year only 69 percent of returns were refunds. The large influx of refund returns was due to the unprecedented size of the kicker credit in tax year 2023. Despite the larger volume, the agency was able to reduce overall processing time from last fiscal year. This measurement is the average amount of time it takes from when the agency received a return until a refund was issued.

The primary factors that impact return processing and time to refund include:

- **Paper Return Filing.** Preparing a paper return to enter the processing system is mostly a manual process (receiving mail, opening envelopes and removing returns, preparing returns to be scanned, scanning the returns, and keying the information) compared to electronically filed returns that enter the processing system directly without manual intervention. The manual process of entering paper tax return information into the processing system can take hours to weeks depending on the time of year.
- **Manual Review.** Some returns divert from automated processing for manual review and processing because of errors, identity verification, or missing information. Diverted returns require additional time and information to process.

In 2024, the department offered electronic filing through Revenue Online on a limited basis through our “Direct File Oregon” program. Direct File Oregon offered taxpayers an alternative method of electronic filing at zero cost. Direct File Oregon is an interview-based software that leads the individual through filing the return. Because the Direct File Oregon program was in its first year, we limited support for the application to full year residents of Oregon who filed a federal return. Direct File Oregon is not currently linked with the IRS Direct File program, but that functionality will be added for tax

year 2024. We hope to expand on the success of this program in future years as word spreads about this unique opportunity.

The following table provides information on average processing timelines overall, returns that process through the system without manual intervention and returns that require manual review and processing.

Average Days to Process Returns*

Type of Return	Overall	Automated Processing	Manual Processing	Percentage of Returns Manually Processed
All	12.75	11.82	72.30	1.55%
E-File	12.23	11.36	75.96	1.34%
2D-Barcode	22.25	20.19	62.73	4.83%
Paper	26.03	24.57	43.95	7.50%

*This table illustrates that e-filed returns that don't require manual processing have the shortest average processing time of about 11 days. E-filed returns are the most common filing method.

Direct Deposit. Having refunds direct deposited into bank accounts, without issuing a paper check, also results in faster processing.

The follow table provides information on average processing timelines overall, and for direct deposit and paper check refunds.

Average Days to Process Returns by Refund Type**

Type of Return	Overall	Direct Deposit	Paper Check	Percentage of Returns with Direct Deposit
All	12.75	12.45	14.65	86.04%
E-File	12.23	12.12	12.94	87.44%
2D Barcode	22.25	21.03	24.00	59.14%
Paper	26.03	24.78	27.73	57.77%

**This table illustrates that direct deposit decreases the average refund processing time.

Factors Affecting Results

Aside from suspended returns, other factors within the agency's control that impact return processing include:

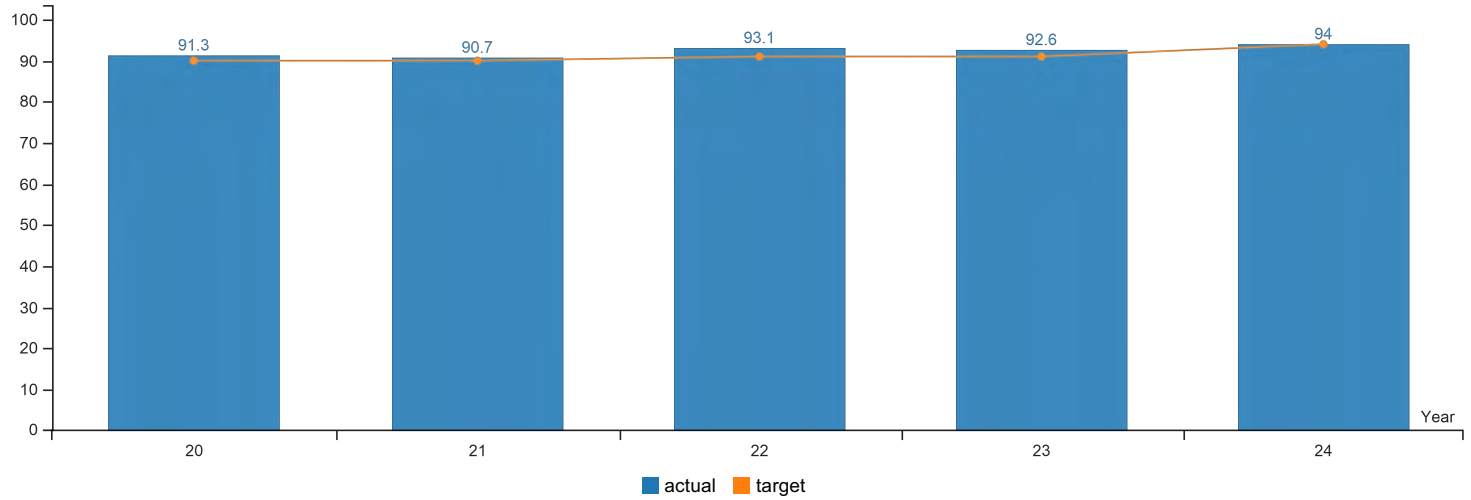
- **Business edits/rules on processing returns.** The agency has more than 200 rules that incorporate statutory limits, correct math errors, match against third-part information, and allow the agency to request additional documentation. Some rules are system processed (math errors), while others require manual review and processing. Annually, business rules are improved to close known gaps and keep fewer legitimate refunds from diverting from the automated process.
- **Fraud.** The fraud module in the agency's tax processing system uses analytics to identify potentially fraudulent refunds. The attributes for fraudulent returns have become so similar to legitimate returns that it's difficult to differentiate between the two. Each year, the agency reviews fraud triggers to address known gaps and to make improvements. There will always be a need for manual review to combat fraud, but Revenue is working to identify those that the system can release more quickly.
- **Early season refund hold.** The agency did not issue refunds prior to February 15. This allows the agency time to load income and withholding information submitted by payors (due January 31) and match it to the information reported by the taxpayer on their tax return. This is similar to the IRS hold refunds until mid-February due to the Earned Income Tax Credit and the Additional Child Tax Credit. Over 435,000 refund returns were received prior to February 15 and held until refunds were issued.

Factors outside the agency's control that impact return processing include:

- **Taxpayers choose their filing and payment method.** Electronically filed returns are typically more accurate and take less time to process than other filing methods. E-file is the recommended option for a faster refund, but there is not an individual e-file mandate. For more details on e-filed returns, see KPM #2. Direct deposit is also faster to issue than creating a paper check. It is also a more secure method by eliminating the possibility of check theft or forgery.
- **W-2 information submitted by employers.** Information to verify withholding on a taxpayer's return is due from their employer by January 31. If an employer is late in submitting their information, it can cause their employee's returns to stop for review because the withholding the employee claimed does not match in agency records.
- **Kicker.** The amount of the kicker credit resulted in a larger percentage of returns requesting a refund.

KPM #2	Percent of Personal Income Tax Returns Filed Electronically -
	Data Collection Period: Jan 01 - Aug 01

** Upward Trend = positive result*



Report Year	2020	2021	2022	2023	2024
Percent of Personal Income Tax Returns Filed Electronically					
Actual	91.30%	90.70%	93.10%	92.60%	94%
Target	90%	90%	91%	91%	94%

How Are We Doing

We are meeting this target. Over this reporting period, the agency had a 94.1 percent rate of returns filed electronically, which is an increase from last fiscal year's rate of 92.4 percent. We tend to see an increase in electronic filing during kicker years.

Filing Method	Count	Percent
Electronic	**1,988,377**	**94.1%**
Paper	**125,200**	**5.9%**

E-filing is preferred over other methods of filing. These returns are more accurate because they are software-generated, less costly for the agency to handle, quicker to process, and require less handling and storage than paper returns.

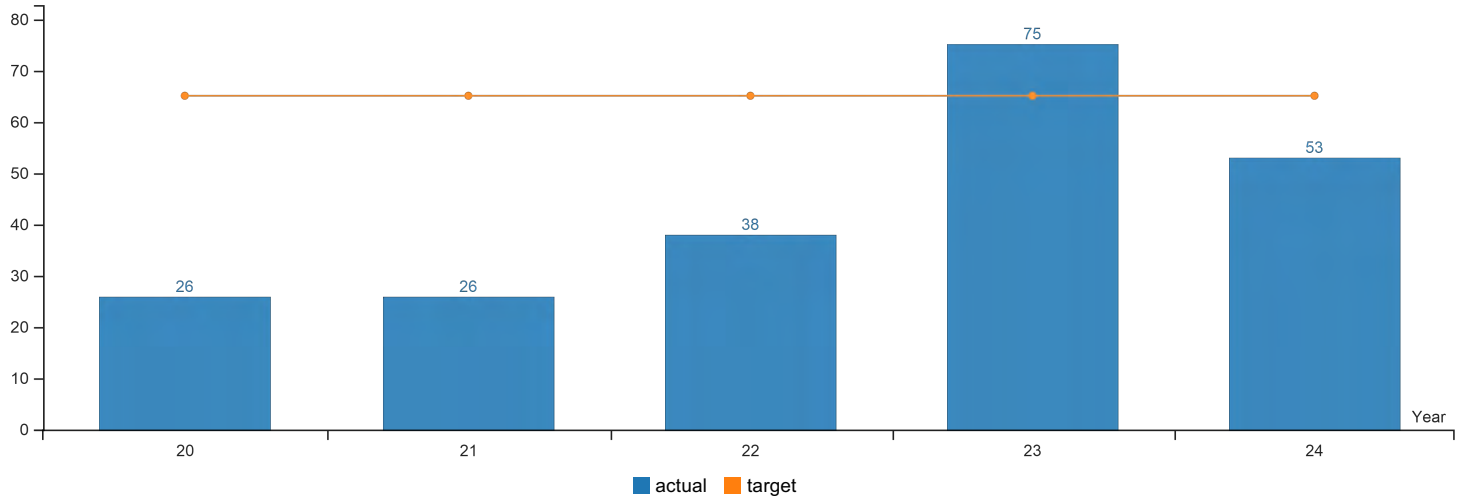
Factors Affecting Results

The agency takes several steps that are designed to encourage e-filing:

- **Promotion.** Like the IRS, the agency discusses e-file in our publications, press releases, and on our website to promote the accuracy and typically quicker refunds for e-filing.
- **Free File Alliance.** The agency participates in the Free File Alliance where taxpayers meeting certain income, age, veteran, and return-type criteria can e-file for free. The agency posts a list of software companies offering free services on our website.
- **E-file Mandate.** Like the IRS, the agency has an e-file mandate for tax practitioners. There is no penalty for non-compliance, but the agency sends a reminder letter each year to those practitioners who didn't file their clients' returns electronically.
- **Direct File Oregon.** This year the agency offered electronic filing through our Direct File Oregon program for full year residents at zero cost. Nearly 6,000 individuals took advantage of this program to file their returns. We hope to expand on this program next season and encourage more filers to use this free service.

KPM #3	Employee Training Per Year (percent receiving 20 hours per year). -
	Data Collection Period: Jul 01 - Jun 30

** Upward Trend = positive result*



Report Year	2020	2021	2022	2023	2024
Actual	26%	26%	38%	75%	53%
Target	65%	65%	65%	65%	65%

How Are We Doing

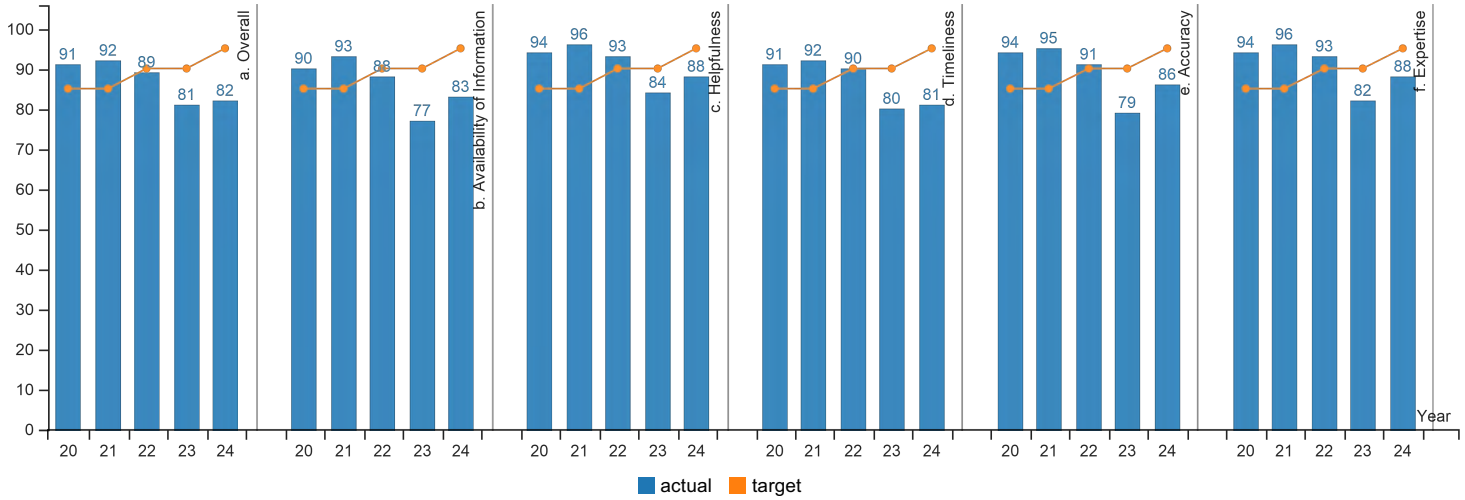
We are not meeting this target. Our training hours decreased by 22 percent, from 75 percent in Fiscal Year 2023 to 53 percent in Fiscal Year 2024. Agency employees continue to complete all required training. these trainings include new hire trainings, annual employee trainings, and GenTax system trainings. Our use of outside vendors to provide additional training opportunities for employees, as well as developing processes and procedures for documentation, have assisted our progress. The agency will continue to promote training opportunities and will conduct an analysis of the training data to determine where we can make additional gains to meet this key performance measure.

Factors Affecting Results

In 2022 the agency's GenTax system was upgraded, creating additional required training for most employees in Fiscal Year 2023. This large increase in required training for many of our employees caused a significant spike in training and resulted in our exceeding the goal of 65 percent in Fiscal Year 2023. GenTax system upgrades do not occur every year.

When reviewing the results of Fiscal Year 2023 without the GenTax upgrade training, the agency reached 52 percent with 20 or more hours of training. It is also notable that Fiscal Year 2024 resulted in 53 percent, which is a 1 percent increase from 2023 if we did not consider the GenTax training.

KPM #4	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
	Data Collection Period: Jul 01 - Jun 30



Report Year	2020	2021	2022	2023	2024
Actual	91%	92%	89%	81%	82%
Target	85%	85%	90%	90%	95%
Actual	90%	93%	88%	77%	83%
Target	85%	85%	90%	90%	95%
Actual	94%	96%	93%	84%	88%
Target	85%	85%	90%	90%	95%
Actual	91%	92%	90%	80%	81%
Target	85%	85%	90%	90%	95%
Actual	94%	95%	91%	79%	86%
Target	85%	85%	90%	90%	95%
Actual	94%	96%	93%	82%	88%
Target	85%	85%	90%	90%	95%

We are not meeting this target. The agency's customer service ratings increased in all six categories in 2024. Helpfulness and expertise continue to be the highest scoring categories with ratings of 88 percent. Overall experience increased to 82 percent, but did not meet the new target.

This measure provides information on customers' assessment of agency performance related to key drivers of customer satisfaction. While the agency recognizes that paying taxes may not make taxpayers happy, it is important that they rate their experiences with the agency as satisfactory.

The data is collected from a survey. Taxpayers can take the survey by telephone or online. About 84 percent of the surveys are by telephone. The responses are from several different tax programs but predominantly from the Personal Income Tax Program.

Factors Affecting Results

Timeliness (81 percent) is our lowest ranked measure. In the middle of the fiscal year the ranking started showing lower results as the agency slowed down due to processing the highest kicker refund in the history of the state.

In January 2024 we added a new online customer survey and feedback tool, expanding availability of the survey to more customers such as through the DOR website, Revenue Online, field offices, social media, emails, and more. Increasing the availability of the survey greatly increased our online responses from the previous year.

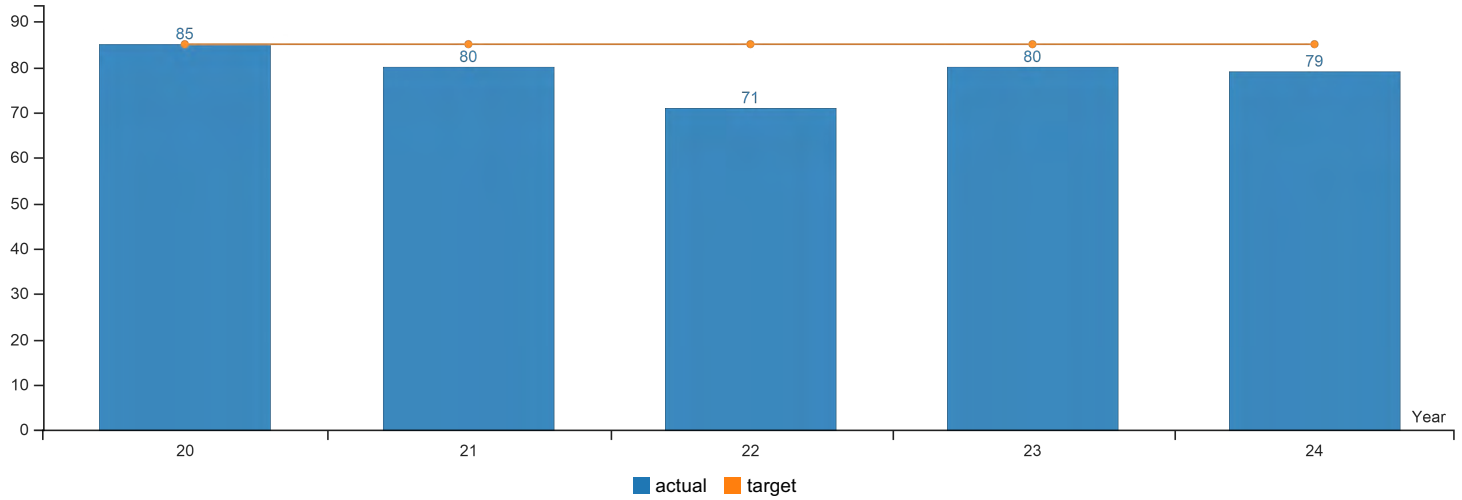
Online surveys represent an average of 34 percent positive rating, while phone surveys show an average 85 percent positive rating. Phone survey results generally represent customer interactions with staff while online survey results show self-service limitations. While online results are not favorable, they help us in understanding critical areas of our service where the agency can improve.

The agency is continuing to make efforts to seek out feedback and to improve our processes such as:

- **Letter Review Project.** The agency is improving the written communication provided to our customers by obtaining feedback from both internal and external stakeholders regarding the content and formatting of our letters.
- **Cross-Training.** The agency is providing cross-training to frontline agents and improving system workflows to ensure that customers can make payments effortlessly online or by phone at first contact.

KPM #5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
	Data Collection Period: Jul 01 - Jun 30

** Upward Trend = positive result*



Report Year	2020	2021	2022	2023	2024
Actual	85	80	71	80	79
Target	85	85	85	85	85

How Are We Doing

We are not meeting this target. Performance decreased by 1 percentage point from last fiscal year. The reduction in performance is mostly attributable to increased average call wait times.

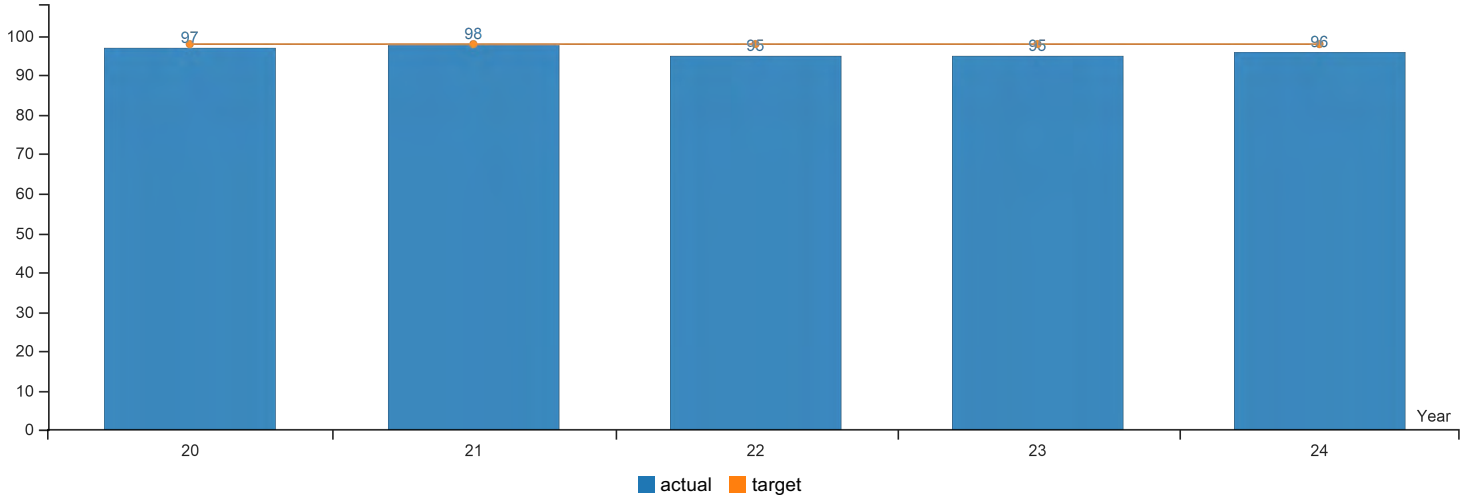
Factors Affecting Results

The results of this measure are affected by the performance of three components that form this composite measure. Each component is weighted differently:

- **Call Wait Time (40 percent weight).** Calls with a five minute or less wait time made up 60 percent of total calls, down from 77 percent in 2023. The agency found call wait times increased in June and July as the demand for refunds due to the kicker increased. The kicker credit was the largest percentage ever recorded which created an unprecedented number of refund claims.
- **Where's My Refund inquiries (50 percent weight).** The percentage of “successful” inquiries made through phone or web applications was 94 percent, which reflects a 16 point increase from 2023. Successful inquiries are defined as any response other than “not found”, which means the return is not in the system when the taxpayer asks. We instruct taxpayers to wait two weeks after they file before requesting a status update.
- **Customer Service Rating (10 percent weight).** The percentage of customers rating our service as “good” or “excellent” is 82 percent, up from 81 percent in 2023. See KPM #4 for more information.

KPM #6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
	Data Collection Period: Jul 01 - Jun 30

** Upward Trend = positive result*



Report Year	2020	2021	2022	2023	2024
Actual	97%	98%	95%	95%	96%
Target	98%	98%	98%	98%	98%

How Are We Doing

We are not meeting this target. Prior to 2018, the agency had consistently met or exceeded established targets for this measure. In 2018, the target was increased to 98 percent. Statewide, county appraisal performance is currently below the target.

Factors Affecting Results

Oregon Revised Statutes require that county assessors and the department value all real and personal property at 100 percent real market value (RMV). The agency annually examines the county assessor's sales ratio study to ensure this standard is met, or within the statutory accepted tolerance of 95 percent for all taxable property or 90 percent of all taxable property within any one class of property. The sales ratio study measures the percentage relationship between the RMV for the prior assessment year and the selling price for a particular property, in each property class. The study is designed to produce an indication, or estimate, of the RMV ratio for each property class within an appraisal or market area.

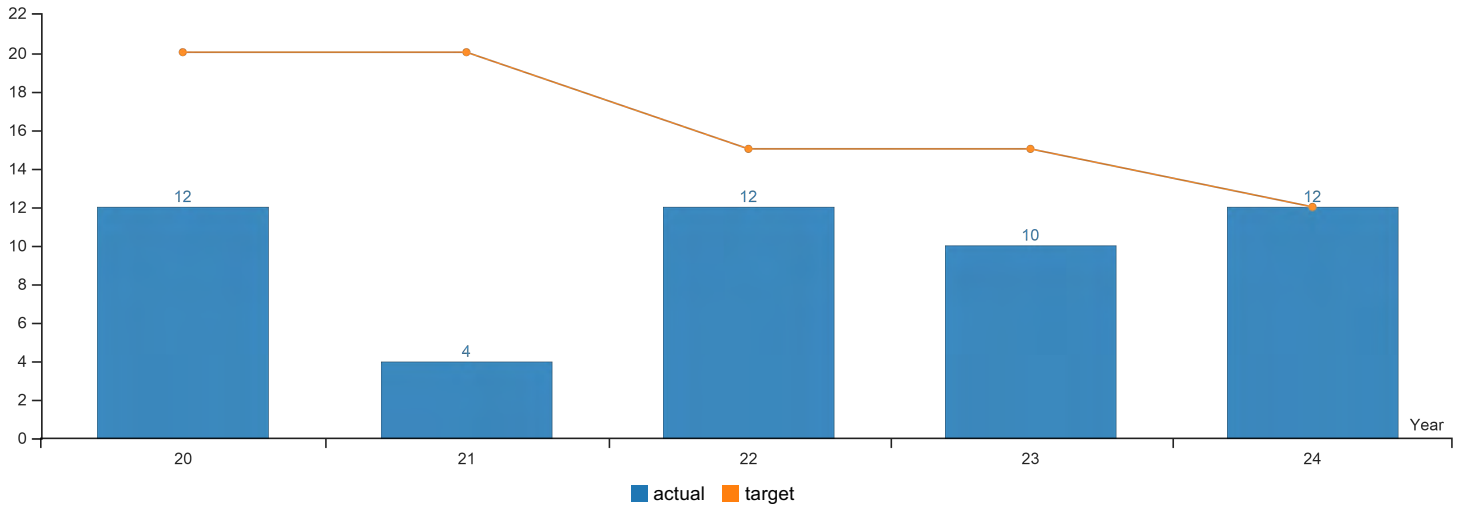
The agency relies on counties to report accurate data and analysis of their appraisal systems and practices in their ratio study. The counties are expected to utilize statistical analysis to verify mass appraisal accuracy and conduct trending studies to apply adjustments where necessary to ensure values are at 100 percent on the upcoming assessment roll. The agency examines the study to validate the county's analysis is accurate but is limited in verification of data integrity. The agency makes recommendations and can order adjustments to county results if warranted to ensure values are within statutorily accepted tolerances.

The agency considers this an effective outcome measure because the primary goal of the Support, Assistance, and Oversight (SAO) section is to monitor the performance of assessment and taxation

at the local government level. This is currently accomplished by annually reviewing the county reports, training appraisal methods and best practices, providing statutory guidance, and reviewing processes of county appraisal programs statewide.

KPM #7	Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.
	Data Collection Period: Jul 01 - Jun 30

** Upward Trend = negative result*



Report Year	2020	2021	2022	2023	2024
Actual	12%	4%	12%	10%	12%
Target	20%	20%	15%	15%	12%

How Are We Doing

We are meeting this target. In 2024 the target was adjusted from 15 percent to 12 percent. The reported metric is the measure of variance between the values from site-specific appraisals and the values from the annual mass-appraisal program of processing taxpayer-filed industrial property returns. Performance for 2024 was 12 percent, equal to the target of 12 percent, indicating a high degree of equity and uniformity in appraisals.

Measuring the coefficient of dispersion (COD) is an appraisal industry-standard metric for uniformity. The metric is reliant on market sale transactions. The COD is essentially the average difference a group of numbers has from the median. In the last five years, the agency hasn't had a large enough sampling of usable sale transactions, so, the agency used site-specific appraisals to calculate results.

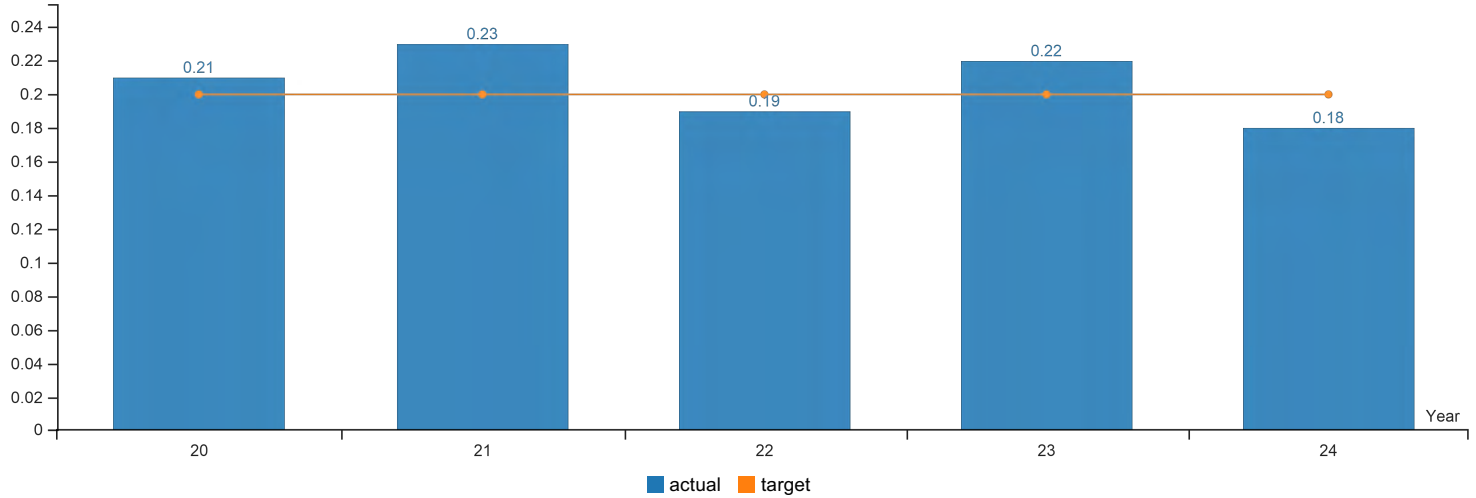
Factors Affecting Results

The agency is required to appraise Oregon's highly complex industrial properties that are engaged in processing and manufacturing activities. These properties don't sell often. When they do, many factors make it difficult to compare the sales price to assessment roll values. Therefore, the limited number of sales transactions has decreased the reliability of this indicator.

Some properties have valuation issues, including omitted property, taxpayer reporting errors (duplicates, age of assets, failure to report), and reclassification of assets. These issues can create a greater separation between the value determined via Revenue's mass appraisal process and the value determined via the site-specific appraisal process, resulting in a higher coefficient of dispersion (COD) and greater deviation between real market value (RMV) and the roll value.

KPM #8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
	Data Collection Period: Jul 01 - Jun 30

** Upward Trend = negative result*



Report Year	2020	2021	2022	2023	2024
Actual	$0.21	$0.23	$0.19	$0.22	$0.18
Target	$0.20	$0.20	$0.20	$0.20	$0.20

How Are We Doing

We are exceeding this target. The agency's cost of funds for direct enforcement for fiscal year 2024 (FY 2024) was $0.18. For this measure, a lower value is better. This represents a decrease from the 2023 cost of $0.22. Dollars received increased from $250.8 million in 2023 to $338.4 million in 2024. Funding for enforcement functions in the Legislatively Approved Budget (LAB) increased from $54.2 million in 2023 to $59.4 million in 2024.

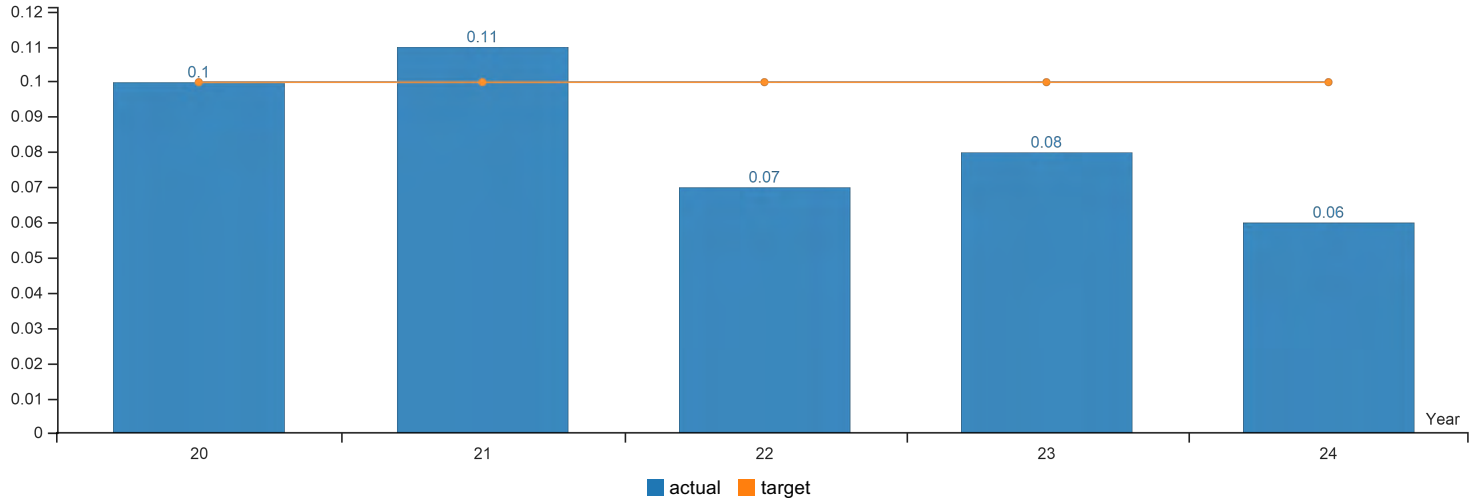
Factors Affecting Results

Many factors impact the cost of funds. Some of the external factors affecting enforcement revenue include the health of the overall economy and the labor market participation rate. However, the agency doesn't have a way to measure the impact of those factors in its activities.

The Corporation section has a lot of volatility in its enforcement revenue received. In many years, a single audit payment can make a large difference in enforcement revenue which can be unpredictable.

KPM #9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
	Data Collection Period: Jul 01 - Jun 30

** Upward Trend = negative result*



Report Year	2020	2021	2022	2023	2024
Actual	$0.10	$0.11	$0.07	$0.08	$0.06
Target	$0.10	$0.10	$0.10	$0.10	$0.10

How Are We Doing

We are exceeding this target. Our cost of funds for collections for FY 2024 was $0.06. For this measure, a lower value is better. This represents a decrease from the FY 2023 cost of $0.08. Dollars collected increased from $250.8 million in 2023 to $338.4 million in 2024. Funding for the collections function in the Legislative Approved Budget (LAB) increased from $19.0 million in 2023 to $20.9 million in 2024.

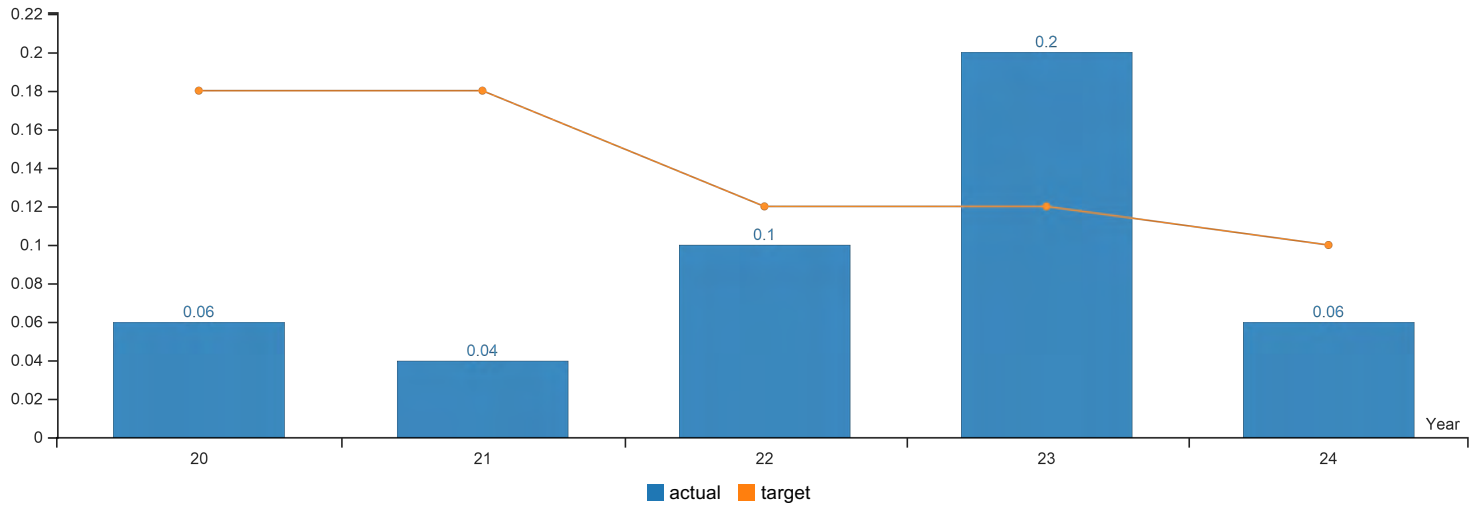
Factors Affecting Results

Many factors impact the cost of funds. Some of the external factors affecting enforcement revenue include the health of the overall economy and the labor market participation rate. However, the agency doesn't have a way to measure the impact of those factors in its activities.

The Corporation section has a lot of volatility in its enforcement revenue received. In many years, a single audit payment can make a large difference in enforcement revenue which can be unpredictable.

KPM #10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
	Data Collection Period: Jul 01 - Jun 30

** Upward Trend = negative result*



Report Year	2020	2021	2022	2023	2024
Actual	$0.06	$0.04	$0.10	$0.20	$0.06
Target	$0.18	$0.18	$0.12	$0.12	$0.10

How Are We Doing

We are exceeding this target. In 2024, the cost of assessments decreased to $0.06. For this measure, a lower value is better. This represents a decrease from the FY 2023 costs of $0.20. Assessed dollars increased from $179.3 million in 2023 to $660.9 million in 2024. Funding for audit and filing enforcement functions in our Legislatively Approved Budget (LAB) increased from $35.2 million in 2023 to $38.5 million in 2024.

This measure is calculated using both audit and filing enforcement data. The filing enforcement portion includes “failure to file” data, which is a department estimate of owed revenues. This estimate is typically quite different than actual monies owed, which is determined when the taxpayer files.

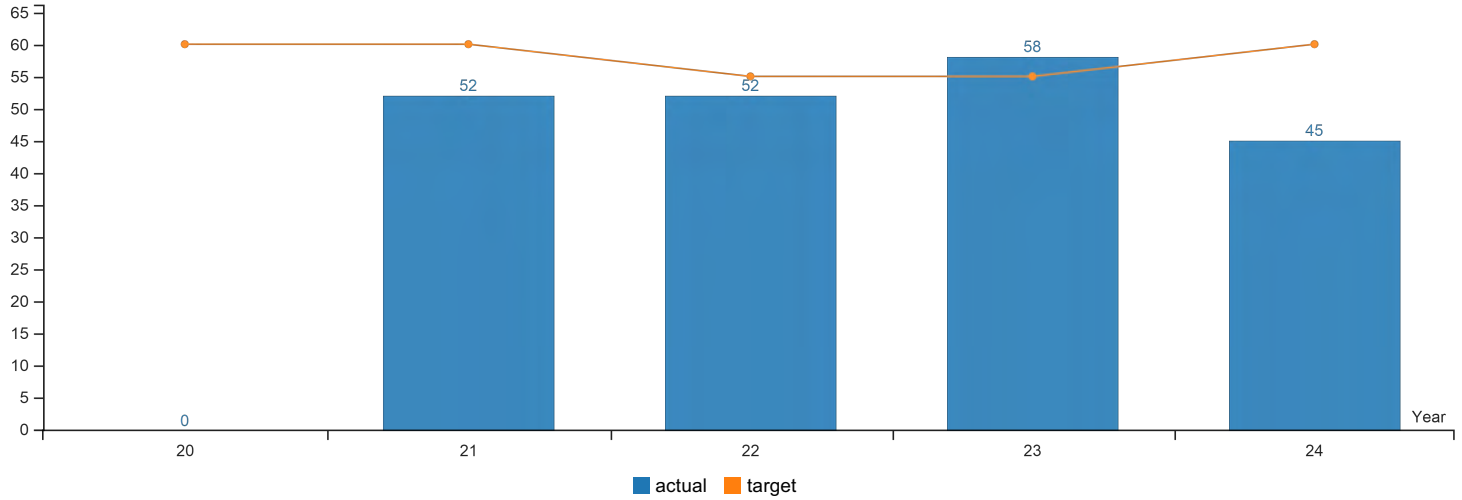
Factors Affecting Results

Many factors impact the cost of assessments. Dollars billed can fluctuate year to year especially with filing enforcement billings. In FY 2023 the Withholding Section stopped issuing filing enforcement letters while the Department of Employment underwent an upgrade of their computer system with the Modernization Program. Filing enforcement continued again in July 2023, which is reflected in FY 2024.

The Corporation section has a lot of volatility in its assessment revenue. In many years a single audit payment can make a large difference in assessments, which can be unpredictable.

KPM #11	Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.
	Data Collection Period: Jul 01 - Jun 30

** Upward Trend = positive result*



Report Year	2020	2021	2022	2023	2024
Actual		52	52	58	45
Target	60	60	55	55	60

How Are We Doing

We are currently not meeting this target but are continuously increasing engagement scores year over year. In the 2021-22 methodology, the department defined employees that scored an average of 4 points or more as “actively engaged.” With the recent switch to a new vendor, Gallup, administering the survey, they define employees that scored an average of 4.5 or higher as “actively engaged.” This means that 45 percent of DOR employees had an average score of 4.5 or higher in 2024. If this same ranking was used for fiscal year 2023, 34 percent of our employees had an average score of 4.5 or higher, showing growth for the department’s engagement score. When compared to other Oregon state agencies, the department’s fiscal year 2024 score is in the top group.

Factors Affecting Results

There are many potential impacts on employee engagement. The agency promotes engagement by actively engaging staff through agency-wide Town Hall meetings, honoring success and achievements, quarterly check-ins, improving cross-divisional communications, First Thursday coffees, in-person conferences, and involving staff in process improvement projects.

Audit Response Report
Date Range: January 2023 – December 2024
Created: January 2025

Audit Name	Selected Financial Accounts for the Year ended June 30, 2022, 150-2023-02-01
Objective	The objective of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.
Recommendations	We recommend department management consider including actual data from the system to the extent possible instead of solely relying on prior year activity that can be impacted when unusual events occur. In addition, the department should ensure its taxes receivable methodology and reasoning is fully documented so can be duplicated and explained.
Mgmt. Response	The department has documented its new uncollectible methodology, written a process for data calculations and sharing between Collections, Finance, and Research. Finance has re-confirmed that its own procedures use the new methodology.
Status	Closed

Audit Name	Selected Financial Accounts for the Year ended June 30, 2023, 150-2024-01-01
Objective	The objective of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.
Recommendations	In the prior fiscal year, we reported a material weakness related to the department's year-end accrual methodologies in a letter dated February 22, 2023. This finding can also be found in the Statewide Single Audit Report for the fiscal year ended June 30, 2022, see Secretary of State audit report number 2023-21, finding number 2022-007. (See above) During fiscal year 2023, the department made progress in addressing the prior year recommendation through the consideration of the inputs and assumptions used in the methodologies. However, based on the results of our audit procedures, further improvements to the methodology and documentation of the methodology are needed to ensure the prior year finding is fully resolved.
Mgmt. Response	Agree. Issue will be resolved June 30, 2023 year-end close. Finance is currently updating its processes and work papers to pull actuals, instead of its old methodology of historical percentages.
Status	Closed



2025-2027 Affirmative Action Plan

August 27, 2024

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Agency Overview

The Oregon Department of Revenue administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. We provide services for the general public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies.

Mission

Together, we collect the revenue that Oregon counts on.

Vision

To create a clear and easy experience for our customers.

Values

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.

Strategic Priorities

- **Racial Equity** – Adapt our culture, modify our practices, and adjust our infrastructure to ensure dignity and inclusion for all.
- **Our Customers** – Make it simpler for customers to work with us.
- **Our Employees** – Train and prepare our workforce for the future.
- **Our Data** – Enhance data access and use.

Key Roles

Agency Director

Betsy Imholt
955 Center St NE, Salem, OR 97301
503-945-8214

Governor's Policy Advisor for Revenue

Vince Porter, Economic Development and Workforce Advisor, Office of Governor Tina Kotek
900 Court Street NE, Salem, OR 97301
503-378-4582

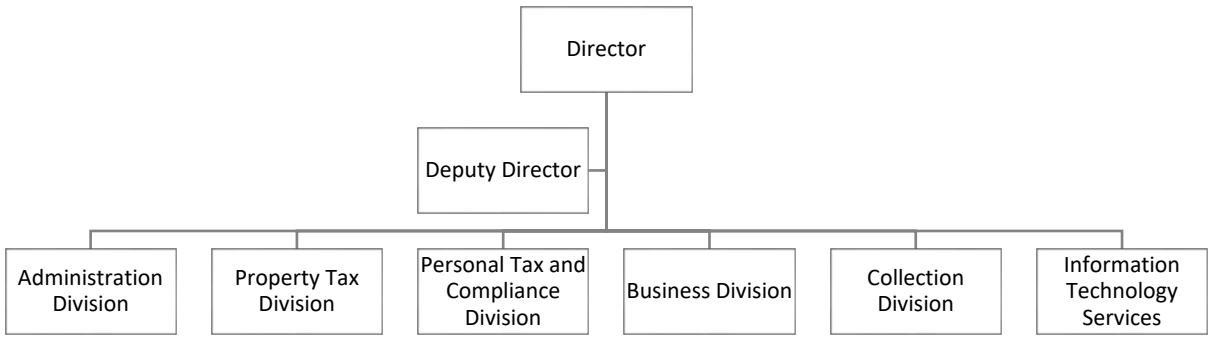
Affirmative Action Representative

Brittney Greene, Senior Human Resources Business Partner
955 Center St NE, Salem, OR 97301
503-428-8693

COBID Contracting and Procurement Lead

Jason Hamblen, Agency Accounting and Procurement Manager
955 Center St NE, Salem, OR 97301
971-428-7045

Organizational Chart



Roles for Implementation of Affirmative Action Plan

Roles and Responsibilities

Director. As the head of the Department of Revenue, the director has set the tone that the agency will fully commit to applying the State of Oregon Equity Framework in developing agency-specific strategies and concrete actions to address racial and economic disparities. Through her leadership she is establishing a culture within the agency, and specifically with agency leadership, where each individual views each decision or action through an equity lens.

Managers/supervisors. Managers have the primary responsibility to develop and foster a motivated, diverse, and highly skilled workforce through their hiring practices and continuing employee engagement and development. Managers work closely with Human Resources, including monthly trainings on diverse manager/employee relation topics.

Affirmative action representative. A Senior Human Resources Analyst serves as the agency's affirmative action representative. The analyst works with senior leaders of the agency to develop and implement programs designed to meet the agency's goal of a diverse and inclusive workforce, and to track the agency's progress toward its goals. The analyst also investigates complaints filed about Revenue's practices and works with managers to ensure any corrective process actions are taken.

Current Biennium (2023-25) Affirmative Action Progress Report

Progress Toward Strategies and Goals

Goal

Implement Department of Revenue's Racial Equity Plan actions. In 2023 the department developed a new five-year Racial Equity Plan. The plan will be monitored, evaluated, and updated in alignment with the agency's 2022-2027 Strategic Plan. The Racial Equity plan follows the direction outlined in the Statewide DEI Action Plan.

Strategy – Agency Specific Racial Equity Plan

The Oregon Counts on Us: Oregon Department of Revenue 2022-2027 Strategic Plan affirms the organizational commitment to racial equity, diversity, equity, and inclusion. The State of Oregon is committed to establishing strong leadership to eradicate racial and other forms of disparities in all aspects of state government. We look to center equity in budgeting, planning, procurement, and policymaking. We work to strengthen public involvement through community engagement, access to information, and decision-making opportunities. We work to improve equitable access to our services, programs, and resources. We work to foster an inclusive workplace culture.

Through the strategic planning process, we learned that many of the department's customers face barriers that interfere with their ability to voluntarily comply with the tax system, and appeal or pay amounts owed. Lack of trust in the system, fear of taxes, complex tax situations, language barriers, inability to access tax help sites, and individual hardships can prevent people from filing their taxes and from receiving other benefits they may be eligible for based on tax filing status.

This Racial Equity Plan is a five-year plan. The Racial Equity Plan will be monitored, evaluated, and updated in alignment with the agency's 2022-2027 Strategic Plan.

> ACTION: Restart the department's Revenue Committee on Diversity and Inclusion (RCDI). This committee will act as a steering committee for the Racial Equity Plan's action plan.
>
> 2024 UPDATE: Organized the Revenue Committee on Diversity and Inclusion and developed a charter to guide the committee's work. Committee meetings to started in the beginning of 2024. The committee is made up of a Sponsor, Chair, Vice Chair, and 21 members who meet monthly to discuss DEI topics and issues, as well as review the progress being made on the agency's Racial Equity Plan.

Strategy – Agency Diversity, Equity, and Inclusion Infrastructure

Department diversity, equity, and inclusion infrastructure is critical to the success of the implementation of DEI initiatives within the agency. Currently the department does not have dedicated resources for implementing DEI initiatives within the agency. We are working to secure investments in our 2023-2025 budget process to expand our capacity to understand our work through a racial equity lens.

ACTION: Invest in Human Resources capacity to understand how our hiring practices and employee experiences impact communities of color.

2024 UPDATE: This action is underway. The agency received three new positions during the 2023 legislative session to support this work. Two positions have been filled allowing us additional resources for recruitment outreach and to better understand our workforce data.

Strategy – Inclusive Communications

We are working to secure investments in our 2023-2025 budget for a community engagement program that will improve the accessibility of the department's programs, activities, materials, and media.

ACTION: Shift focus from written to spoken word and other ways of sharing information: Language access also means not always relying on the written word to convey meaning, so consider video and audio recordings for communities who cannot read or write.

2024 UPDATE: Created a YouTube channel to communicate through videos and share "How To" tutorials on tax processes. Created a Facebook channel, Instagram, and Thread account to communicate and engage with customers.

ACTION: Proactively illustrate how structural inequities, including structural racism, create inequitable contexts and outcomes.

2024 UPDATE: The agency did not receive the position requested from the 2023 legislative session. This limits what the agency can do with its current resources.

ACTION: Language matters, be intentional in the words we use to identify, assist, and move the work.

2024 UPDATE: The agency updated its style guide in early 2024, as well as created a writing training that is available to employees. The first training was provided in April 2024.

Strategy – Disaggregated Data as a Lever for Change

Confidentiality of taxpayer information and information security is critical to the work of the department. Under current law tax returns do not include race or ethnicity data. Tax policy analysis across such demographic groups is generally limited.

In 2021, the Oregon Legislature explored the possibility of the department allowing taxpayers to voluntarily report their race and ethnicity as they file an annual personal income tax form. Under Senate Bill 1569 (2021), the department would offer people a choice of race and ethnicity categories as developed by the Oregon Health Authority for use on their Race, Ethnicity, Language, and Disability (REALD) forms. This legislation did not pass, however, if it had passed it would have made the Oregon Department of Revenue the first in the nation to collect race and ethnicity on personal income tax forms. Legislation is under consideration before the 2023 Legislature.

ACTION: Prepare to collect customers race and ethnicity data if authorized by the Oregon Legislature.

2024 UPDATE: During the 2023 session, the Oregon Legislature approved Senate Bill (SB) 1. The measure, creating Voluntary Self-Identification (VSI), requires the Department of Revenue (DOR) to create a form and systems to collect race and ethnicity information. This will make Oregon the first state to collect such information on tax returns. DOR will create a form that allows taxpayers to provide information voluntarily about their race and ethnicity when they file their tax return. DOR will also provide a way for people who do not file tax returns to provide race and ethnicity information voluntarily. The form will be available with the 2024 tax year returns that will be filed in the 2025. The project to implement the measure is already underway and is planned to be completed by early 2025.

In January 2022, the department implemented a Racial Equity Impact Statement (REIS) process. It is important to examine and understand the impact that administrative actions and policy decisions have on affected customers. The racial impact statement process provides a way to formalize and focus analysis on communities that have historically been harmed by unintended impacts of administrative actions and policies.

ACTION: Increase awareness of racial bias and equity impacts associated with new proposed revenue streams through conducting Racial Equity Impact Statements.

2024 UPDATE: Racial Equity Impact Statements were implemented as part of the Strategic Plan in 2022. In January 2024, the agency updated its Strategic Plan to include additional work on Racial Equity Impact Statements including analyzing the Racial Equity Impact Statement process for effectiveness. This work will also provide training and guidance to employees on how to understand the impact of our decisions on underserved communities.

Strategy – Diversifying the Workforce and Creating an Inclusive Workplace

We are working to secure investments in our 2023-2025 budget for additional Human Resources capacity to understand our hiring practices and employee experiences for community of color. We currently use disaggregated data by race to track and monitor hiring processes, including recruitment, interview procedures, and hiring outcomes.

ACTION: Review and update position descriptions to include state equity vision, values, and goals and use gender neutral language.

2024 UPDATE: Managers received instructions in 2023 to update position descriptions to include state equity vision, values, and gender-neutral language. We have conducted an audit and determined that 75% of position descriptions have been updated to date. We will continue to work with managers to ensure all position descriptions are updated.

ACTION: Build a comprehensive, inclusive, and accessible employee training program that enhances recruitment and retention, and positions employees to achieve success, including opportunities for promotion. (2022-2027 Strategic Plan Goal)

ACTION: Create career development pathways for current employees, and knowledge retention and transfer processes for new employees. (2022-2027 Strategic Plan Goal)

2024 UPDATE: A cross-agency project team created a training list per position on the department's intranet. We procured LinkedIn Learning training and ITBOM (diversity, equity, and inclusion) training and posted them on the intranet for all employees. Each division created onboarding plans and checklists for new employees.

We created and launched first phase of a mentorship program in 2023; the second phase began in 2024 to expand the opportunity to all employees. We completed a toolkit for new and front-line managers and created a list of critical positions. We updated procedures and workflows for areas of unique knowledge or experience in the agency. We created cross-training and succession plan for highly-technical positions. We created a Succession Plan and submitted it to the Oregon Department of Administrative Services (DAS).

ACTION: Create a recruiting and marketing strategy for hiring people from historically and currently underserved and under resourced communities in Oregon, those from non-traditional fields and academic programs, and any intersection of these. Through the additional recruitment position, we have participated in recruitment events both virtual and in communities around the state.

2024 UPDATE: We have participated in 11 career events, partnering with communities, colleges and universities, and the Confederated Tribes of the Umatilla Indian Reservation (CTUIR). We continue to seek out opportunities to reach candidates in underserved and under resourced communities.

An additional Human Resources position is anticipated to be filled by September 2024. While we have been engaging in communities, this position will develop a recruitment

strategy to ensure our approach will help us deliver on our goals. The position will also serve as the agency's affirmative action officer and liaison with the agency's committee on Diversity, Equity and Inclusion.

2024 UPDATE: The agency is currently doing ad-hoc events and is working to build a list for outreach on recruitments. A position to help support this work was granted through the 2023 legislative session and will be filled in September 2024.

ACTION: Track, measure, and report changes in the demographics of agency employees to reach parity with the diversity of Oregon.

2024 UPDATE: The agency has monthly dashboard reports that are pulled from Workday data. Through a new data-focused Human Resources position, an interactive dashboard is being developed that will better enable our managers to carry out our affirmative action work. The dashboard will help managers look for trends and changes in data to determine whether our efforts are making a difference. In 2022, 80% of employee diversity reflected Oregon's diversity, and in 2023, that was increased to 83%.

Strategy – No tolerance for Racism, Hate, and Discrimination

The department can help to ensure the safety of all Oregonians by protecting civil rights and taking active measures against harassment, discrimination, racism, xenophobia, stigmatization, violence, and hate crimes. Our agency's values include seeking dignity and inclusion for all, that includes not tolerating racism, hate, or discrimination toward our employees or our customers. The department has adopted clear processes for sharing and reporting racial discrimination complaints.

ACTION: Ensure the agency has structures in place to provide all staff with safe space to communicate concerns or ideas related to equity.

2024 UPDATE: The agency has updated its policy; it is now in the review process.

ACTION: Ensure a written and followed internal process for responding to acts of racial discrimination toward Revenue staff, with zero tolerance for hostility, macro or micro.

2024 UPDATE: The agency has updated its policy; it is now in the review process.

Diversity, equity, and inclusion infrastructure is critical to the success of the implementation of DEI initiatives within the agency. The agency worked to secure investments in our 2023-2025 budget process to expand our capacity to understand our work through a racial equity lens, but not all position requests were approved.

Alignment with Revenue's Racial Equity and Strategic Plans

The agency's 2022-27 Strategic Plan includes Racial Equity as a priority. The priority includes three goals, one of which was to create and implement a racial equity plan. Revenue's Racial Equity Plan was adopted in January of 2023. The agency included the goal and strategies from the Racial Equity Plan in the 2023-25 Affirmative Action Plan.

Since implementing the Racial Equity Plan at the beginning of 2023, the agency has made progress towards many of the strategies and actions. We meet monthly to check the status of projected timelines and deliverables. Since not all of the resources the agency requested through the 2023 legislative session were granted, the agency continues to work to achieve the actions listed above but the timelines have been to be readjusted or lengthened.

The Racial Equity Plan provides a monitoring and evaluation plan that details how often the plan will be updated. 2024 will be the first update to the current Racial Equity Plan. This update will include accessing the progress that has been made and how we can advance the plan. The update will also include incorporating feedback that was received from DAS' Office of Cultural Change, as well as detailing the impacts of not receiving the resources that were requested through the 2023 legislative session.

To see more details on the agency's Racial Equity Plan and its progress, please check out our 2023 Annual Report.

Evaluation of all Management Personnel's Effectiveness in Achieving Affirmative Action Objectives

The agency has not complied with this requirement. We will include this as a goal to complete in the 2025-27 Affirmative Action Strategies and Goals.

Workforce Demographic Data

See Appendix E for Workforce Demographic Data.

2025-27 Affirmative Action Strategies and Goals

In 2023 the department developed a new five-year Racial Equity Plan. The plan is monitored, evaluated, and updated in alignment with the agency's 2022-2027 Strategic Plan. The Racial Equity Plan follows the direction outlined in the Statewide DEI Action Plan.

For the coming biennium, we will continue to implement the Department of Revenue's Racial Equity Plan actions. The 2025-27 Affirmative Action Plan will focus on those actions tied to the agency's workforce and contractors: to attract, recruit and retain underrepresented groups – both employees and contractors.

Strategy 1 – Agency Diversity, Equity, and Inclusion Infrastructure

Department diversity, equity, and inclusion infrastructure is critical to the success of the implementation of DEI initiatives within the agency. The department was successful in receiving three new Human Resources positions as part of its 2023-25 budget. The new positions will increase our capacity to understand our work through a racial equity lens.

ACTION: Invest in Human Resources capacity to understand how our hiring practices and employee experiences impact communities of color.

GOAL: This action is underway. The agency received three new positions during the 2023 legislative session to support this work. Two positions have been filled allowing us additional resources for recruitment outreach and to better understand our workforce data. A third Human Resources position is anticipated to be filled by September 2024.

Strategy – Diversifying the Workforce and Creating an Inclusive Workplace

We secured investments in our 2023-2025 budget for additional Human Resources capacity to understand our hiring practices and employee experiences for community of color. We currently use disaggregated data by race to track and monitor hiring processes, including recruitment, interview procedures, and hiring outcomes.

ACTION: Review and update position descriptions to include state equity vision, values, and goals and use gender neutral language.

GOAL: Continue to work with managers to ensure all position descriptions are updated.

ACTION: Build a comprehensive, inclusive, and accessible employee training program that enhances recruitment and retention, and positions employees to achieve success, including opportunities for promotion. (2022-2027 Strategic Plan Goal)

GOAL: Monitor to confirm each division's onboarding plans and checklists for new employees are being updated.

ACTION: Create career development pathways for current employees, and knowledge retention and transfer processes for new employees. (2022-2027 Strategic Plan Goal)

GOAL: At the conclusion of this year's program, evaluate the mentorship program and incorporate changes into next year's program. Maintain the toolkit for new and front-line managers. Update the Succession Plan and list of critical positions.

ACTION: Create a recruiting and marketing strategy for hiring people from historically and currently underserved and under resourced communities in Oregon, those from non-traditional fields and academic programs, and any intersection of these.

GOAL: Continue to participate in events. The recruitment for a new position granted by the 2023 legislature is in the recruitment stage now. The person who fills this role will develop the recruiting and marketing strategy. Once the strategy is complete, we will implement it during this biennium's affirmative action plan cycle.

ACTION: Track, measure, and report changes in the demographics of agency employees to reach parity with the diversity of Oregon.

GOAL: Develop a dashboard to enable managers to evaluate the data and look for trends. The data will be analyzed against statewide Oregon data and recommendations made based on findings.

Strategy – No tolerance for Racism, Hate, and Discrimination

The department can help to ensure the safety of all Oregonians by protecting civil rights and taking active measures against harassment, discrimination, racism, xenophobia, stigmatization, violence, and hate crimes. Our agency's values include seeking dignity and inclusion for all, that includes not tolerating racism, hate, or discrimination toward our employees or our customers. The department has adopted clear processes for sharing and reporting racial discrimination complaints.

ACTION: Ensure the agency has structures in place to provide all staff with safe space to communicate concerns or ideas related to equity.

GOAL: After the updated policy is complete, communicate the updates to employees. Ensure we are communicating to employees regularly about our processes.

ACTION: Ensure a written and followed internal process for responding to acts of racial discrimination toward Revenue staff, with zero tolerance for hostility, macro or micro.

GOAL: After the updated policy is complete, communicate the updates to employees. Ensure we are communicating to employees regularly about our processes.

Strategy – Contract Equity and Improving Agency Procurement Processes

The department applies equitable contracting and purchasing practices to promote recovery and community economic development for minority-owned, women-owned, service-disabled veteran-owned, and emerging small businesses.

ACTION: Ensure practices are in place to increase contracting opportunities for minority-owned, women-owned, service-disabled veteran-owned, and emerging small businesses (MWESB).

GOAL: Instead of amending existing contracts to extend contract termination date, DOR Procurement will go out for new proposals or quotes when applicable so that COBID vendors have a chance to bid on existing DOR services. This may not be possible for some of Revenue's system contracts (such as GenTax), but it is possible for most of DOR's contracts.

ACTION: Conduct proactive outreach with COBID vendors in Business Oregon's database when contracting opportunities are available.

GOAL: For every Revenue-run solicitation (small, intermediate, sole source and special procurements), Revenue Procurement will find COBID vendors in Business Oregon's database and invite them personally to bid.

ACTION: Ensure that all procurement documents have a DEI (Diversity, Equity, and Inclusion) statement.

GOAL: Procurement is working to ensure that all procurement documents have a DEI (Diversity, Equity, and Inclusion) statement.

Evaluation of all Management Personnel's Effectiveness in Achieving Affirmative Action Objectives

ACTION: Ensure that all management personnel are evaluated for their effectiveness in achieving affirmative action objectives as a key consideration of their performance.

GOAL: Set expectations with those who supervise managers in regular manager training sessions.

Complaint Options

The department has adopted an agency-wide policy for employees to file complaints. It includes a procedure detailing the steps. The agency's senior human resources business partners investigate complaints.

Succession Plan

The agency has completed its succession plan and submitted to DAS in 2023. We are on a cycle of updates going forward.

Contracting

Revenue has awarded a total of 24 contracts totaling $662,000 out of 152 total contracts totaling $19 million to COBID-certified firms from July 1, 2017, to June 30, 2022. Our 2025-27 affirmative action strategies include proposed actions to build upon our current contracting successes in awarding to COBID-certified firms.

Appendix A – State Policy Documentation

- ADA and Reasonable Accommodation Policy (Statewide Policy 50.020.10)
- Discrimination and Harassment Free Workplace (Statewide Policy No. 50.010.01)
- Statewide Employee Training (10.040.01)
- Candidate Preference in Employment (40-055-04)
- Equal Opportunity and Affirmative Action Rule (105-040-0001)
- Recruitment and Selection (Statewide policy 40.010.02)
- Executive Order 17-11: Relating to Affirmative Action and Diversity and Inclusion

Appendix B – Federal Documentation

The following link leads to a pdf with the documents listed below
http://www.oregon.gov/gov/policy/Documents/Federal_Affirmative_Action_TitleVII.pdf

- Age Discrimination in Employment Act of 1967 (ADEA)
- Disability Discrimination Title I of the Americans with Disability Act of 1990
- Equal Pay and Compensation Discrimination Equal Pay Act of 1963, and Title VII of the Civil Rights Act of 1964
- Genetic Information Discrimination Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)
- National Origin Discrimination Title VII of the Civil Rights Act of 1964
- Pregnancy Discrimination Title VII of the Civil Rights Act of 1964
- Race/Color Discrimination Title VII of the Civil Rights Act of 1964
- Religious Discrimination Title VII of the Civil Rights Act of 1964
- Sex-Based Discrimination Title VII of the Civil Rights Act of 1964
- Sexual Harassment Title VII of the Civil Rights Act of 1964
- Retaliation Title VII of the Civil Agency Affirmative Action Policy

Executive Order 11246 (Office of Federal Contract Compliance Programs) can be found on the following website: https://www.dol.gov/agencies/ofccp/executive-order-11246/ca-11246 . The Department of Revenue's Equal Employment policy and procedure are available to employees on the department's intranet site and external website.

Appendix C – Revenue Resources

Revenue's Racial Equity Plan

Oregon Counts on Us | Revenue's Updated Strategic Plan 2022-2027

Revenue's 2023 Annual Report

Appendix D – Workforce Demographic Data

Racial Representation by Job Category – Employees												As of June 30, 2023
Race/Ethnicity	**Administrative Support**		**Officials and Administrators**		**Professionals**		**Service**		**Technicians**		**Totals**	
	Percent	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**
American Indian or Alaska Native (United States of America)	1.7%	5	1.1%	1	0.7%	3	0.0%	0	2.3%	4	**1.3%**	**13**
Asian (United States of America)	4.5%	13	3.3%	3	8.8%	37	0.0%	0	2.3%	4	**5.8%**	**57**
Black or African American (United States of America)	2.4%	7	0.0%	0	0.9%	4	50.0%	1	3.4%	6	**1.8%**	**18**
Hispanic or Latino (United States of America)	11.7%	34	11.1%	10	7.6%	32	0.0%	0	17.6%	31	**10.9%**	**107**
I do not wish to answer. (United States of America)	2.4%	7	1.1%	1	1.9%	8	0.0%	0	0.6%	1	**1.7%**	**17**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	0.2%	1	0.0%	0	1.1%	2	**0.3%**	**3**
Two or More Races (United States of America)	2.4%	7	3.3%	3	3.8%	16	0.0%	0	4.0%	7	**3.4%**	**33**
White (United States of America)	74.8%	217	80.0%	72	76.1%	321	50.0%	1	68.8%	121	**74.7%**	**732**
Totals	**100%**	**290**	**100%**	**90**	**100%**	**422**	**100%**	**2**	**100%**	**176**	**100%**	**980**

Racial Representation by Job Category – Employees											As of June 30, 2024	
Race/Ethnicity	**Administrative Support**		**Officials and Administrators**		**Professionals**		**Service**		**Technicians**		**Totals**	
	Percent	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**
American Indian or Alaska Native (United States of America)	2.2%	7	1.1%	1	0.9%	4	0.0%	0	2.8%	5	**1.7%**	**17**
Asian (United States of America)	5.7%	18	3.2%	3	9.5%	41	0.0%	0	2.2%	4	**6.4%**	**66**
Black or African American (United States of America)	2.2%	7	0.0%	0	1.2%	5	50.0%	1	3.3%	6	**1.9%**	**19**
Hispanic or Latino (United States of America)	13.0%	41	10.5%	10	7.0%	30	0.0%	0	20.4%	37	**11.5%**	**118**
I do not wish to answer. (United States of America)	2.8%	9	2.1%	2	1.9%	8	0.0%	0	0.6%	1	**2.0%**	**20**
Native Hawaiian or Other Pacific Islander (United States of America)	0.3%	1	0.0%	0	0.2%	1	0.0%	0	1.1%	2	**0.4%**	**4**
Two or More Races (United States of America)	2.5%	8	2.1%	2	4.2%	18	0.0%	0	3.9%	7	**3.4%**	**35**
White (United States of America)	71.2%	225	81.1%	77	75.2%	324	50.0%	1	65.7%	119	**72.8%**	**746**
Totals	**100%**	**316**	**100%**	**95**	**100%**	**431**	**100%**	**2**	**100%**	**181**	**100%**	**1025**

Racial Representation by Generation – Employees											As of June 30, 2023	
Race/Ethnicity	Traditionalists (1917-1946)		Baby Boomers (1947-1964)		Generation X (1965-1980)		Millennials (1981-1996)		Generation Z (1997-Current)		Totals	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	0.0%	0	1.1%	2	1.2%	5	1.4%	5	2.9%	1	**1.3%**	**13**
Asian (United States of America)	25.0%	1	3.3%	6	6.7%	27	6.0%	21	5.7%	2	**5.8%**	**57**
Black or African American (United States of America)	0.0%	0	1.6%	3	2.0%	8	1.1%	4	8.6%	3	**1.8%**	**18**
Hispanic or Latino (United States of America)	0.0%	0	6.0%	11	8.6%	35	14.8%	52	25.7%	9	**10.9%**	**107**
I do not wish to answer. (United States of America)	0.0%	0	1.6%	3	1.7%	7	2.0%	7	0.0%	0	**1.7%**	**17**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	0.2%	1	0.6%	2	0.0%	0	**0.3%**	**3**
Two or More Races (United States of America)	0.0%	0	3.3%	6	2.5%	10	4.5%	16	2.9%	1	**3.4%**	**33**
White (United States of America)	75.0%	3	83.1%	152	77.1%	313	69.6%	245	54.3%	19	**74.7%**	**732**
Totals	**100.0%**	**4**	**100.0%**	**183**	**100.0%**	**406**	**100.0%**	**352**	**100.0%**	**35**	**100%**	**980**

Racial Representation by Generation – Employees											As of June 30, 2023	
Race/Ethnicity	Traditionalists (1917-1946)		Baby Boomers (1947-1964)		Generation X (1965-1980)		Millennials (1981-1996)		Generation Z (1997-Current)		Totals	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	0.0%	0	1.2%	2	1.2%	5	2.0%	8	4.9%	2	**1.7%**	**17**
Asian (United States of America)	25.0%	1	3.7%	6	7.5%	32	6.1%	24	7.3%	3	**6.4%**	**66**
Black or African American (United States of America)	0.0%	0	2.5%	4	1.7%	7	1.3%	5	7.3%	3	**1.9%**	**19**
Hispanic or Latino (United States of America)	0.0%	0	6.2%	10	7.8%	33	16.7%	66	22.0%	9	**11.5%**	**118**
I do not wish to answer. (United States of America)	0.0%	0	3.1%	5	1.4%	6	2.0%	8	2.4%	1	**2.0%**	**20**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	0.2%	1	0.8%	3	0.0%	0	**0.4%**	**4**
Two or More Races (United States of America)	0.0%	0	3.1%	5	2.1%	9	5.1%	20	2.4%	1	**3.4%**	**35**
White (United States of America)	75.0%	3	80.1%	129	78.1%	331	66.1%	261	53.7%	22	**72.8%**	**746**
Totals	**100.0%**	**4**	**100.0%**	**161**	**100.0%**	**424**	**100.0%**	**395**	**100.0%**	**41**	**100%**	**1,025**

Racial Representation by Gender – Employees					As of June 30, 2023	
Race/Ethnicity	Female		Male		Totals	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	1.2%	7	1.6%	6	**1.3%**	**13**
Asian (United States of America)	5.3%	32	6.7%	25	**5.8%**	**57**
Black or African American (United States of America)	1.3%	8	2.7%	10	**1.8%**	**18**
Hispanic or Latino (United States of America)	12.5%	76	8.3%	31	**10.9%**	**107**
I do not wish to answer. (United States of America)	1.2%	7	2.7%	10	**1.7%**	**17**
Native Hawaiian or Other Pacific Islander (United States of America)	0.5%	3	0.0%	0	**0.3%**	**3**
Two or More Races (United States of America)	3.3%	20	3.5%	13	**3.4%**	**33**
White (United States of America)	74.8%	454	74.5%	278	**74.7%**	**732**
Totals	**100.0%**	**607**	**100.0%**	**373**	**100.0%**	**980**

Racial Representation by Gender – Employees					As of June 30, 2024	
Race/Ethnicity	Female		Male		Totals	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	1.4%	9	2.0%	8	**1.7%**	**17**
Asian (United States of America)	6.1%	38	6.9%	28	**6.4%**	**66**
Black or African American (United States of America)	1.3%	8	2.7%	11	**1.9%**	**19**
Hispanic or Latino (United States of America)	13.2%	82	8.9%	36	**11.5%**	**118**
I do not wish to answer. (United States of America)	1.3%	8	3.0%	12	**2.0%**	**20**
Native Hawaiian or Other Pacific Islander (United States of America)	0.5%	3	0.2%	1	**0.4%**	**4**
Two or More Races (United States of America)	3.4%	21	3.5%	14	**3.4%**	**35**
White (United States of America)	72.8%	452	72.8%	294	**72.8%**	**746**
Totals	**100.0%**	**621**	**100.0%**	**404**	**100.0%**	**1,025**

Racial Representation by Disability Status Reporting – Employees					As of June 30, 2023	
Race/Ethnicity	No Disability Reported		Disability Reported		Totals	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	1.2%	11	5.9%	2	**1.3%**	**13**
Asian (United States of America)	6.0%	57	0.0%	0	**5.8%**	**57**
Black or African American (United States of America)	1.9%	18	0.0%	0	**1.8%**	**18**
Hispanic or Latino (United States of America)	10.9%	103	11.8%	4	**10.9%**	**107**
I do not wish to answer. (United States of America)	1.7%	16	2.9%	1	**1.7%**	**17**
Native Hawaiian or Other Pacific Islander (United States of America)	0.2%	2	2.9%	1	**0.3%**	**3**
Two or More Races (United States of America)	3.4%	32	2.9%	1	**3.4%**	**33**
White (United States of America)	74.7%	707	73.5%	25	**74.7%**	**732**
Totals	**100.0%**	**946**	**100.0%**	**34**	**100.0%**	**980**

Racial Representation by Disability Status Reporting – Employees					As of June 30, 2024	
Race/Ethnicity	No Disability Reported		Disability Reported		Totals	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	1.5%	15	5.1%	2	**1.7%**	**17**
Asian (United States of America)	6.7%	66	0.0%	0	**6.4%**	**66**
Black or African American (United States of America)	1.9%	19	0.0%	0	**1.9%**	**19**
Hispanic or Latino (United States of America)	11.6%	114	10.3%	4	**11.5%**	**118**
I do not wish to answer. (United States of America)	1.8%	18	5.1%	2	**2.0%**	**20**
Native Hawaiian or Other Pacific Islander (United States of America)	0.3%	3	2.6%	1	**0.4%**	**4**
Two or More Races (United States of America)	3.4%	34	2.6%	1	**3.4%**	**35**
White (United States of America)	72.7%	717	74.4%	29	**72.8%**	**746**
Totals	**100.0%**	**986**	**100.0%**	**39**	**100.0%**	**1,025**

Racial Representation by Veteran Status – Employees					As of June 30, 2023	
Race/Ethnicity	Not a Veteran		Veteran		Totals	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	1.2%	11	3.6%	2	**1.3%**	**13**
Asian (United States of America)	6.1%	56	1.8%	1	**5.8%**	**57**
Black or African American (United States of America)	1.9%	18	0.0%	0	**1.8%**	**18**
Hispanic or Latino (United States of America)	11.2%	104	5.5%	3	**10.9%**	**107**
I do not wish to answer. (United States of America)	1.8%	17	0.0%	0	**1.7%**	**17**
Native Hawaiian or Other Pacific Islander (United States of America)	0.3%	3	0.0%	0	**0.3%**	**3**
Two or More Races (United States of America)	3.6%	33	0.0%	0	**3.4%**	**33**
White (United States of America)	73.8%	683	89.1%	49	**74.7%**	**732**
Totals	**100.0%**	**925**	**100.0%**	**55**	**100.0%**	**980**

Racial Representation by Veteran Status – Employees					As of June 30, 2024	
Race/Ethnicity	Not a Veteran		Veteran		Totals	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	1.6%	15	3.4%	2	**1.7%**	**17**
Asian (United States of America)	6.7%	65	1.7%	1	**6.4%**	**66**
Black or African American (United States of America)	2.0%	19	0.0%	0	**1.9%**	**19**
Hispanic or Latino (United States of America)	11.9%	115	5.2%	3	**11.5%**	**118**
I do not wish to answer. (United States of America)	2.0%	19	1.7%	1	**2.0%**	**20**
Native Hawaiian or Other Pacific Islander (United States of America)	0.4%	4	0.0%	0	**0.4%**	**4**
Two or More Races (United States of America)	3.5%	34	1.7%	1	**3.4%**	**35**
White (United States of America)	72.0%	696	86.2%	50	**72.8%**	**746**
Totals	**100.0%**	**967**	**100.0%**	**58**	**100.0%**	**1,025**

Racial Representation by Supervisory Status – Employees					As of June 30, 2023	
Race/Ethnicity	Not a Supervisor		Supervisor		Totals	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	1.4%	12	1.1%	1	**1.3%**	**13**
Asian (United States of America)	6.0%	53	4.3%	4	**5.8%**	**57**
Black or African American (United States of America)	2.0%	18	0.0%	0	**1.8%**	**18**
Hispanic or Latino (United States of America)	10.9%	97	10.6%	10	**10.9%**	**107**
I do not wish to answer. (United States of America)	1.8%	16	1.1%	1	**1.7%**	**17**
Native Hawaiian or Other Pacific Islander (United States of America)	0.3%	3	0.0%	0	**0.3%**	**3**
Two or More Races (United States of America)	3.4%	30	3.2%	3	**3.4%**	**33**
White (United States of America)	74.2%	657	79.8%	75	**74.7%**	**732**
Totals	**100.0%**	**886**	**100.0%**	**94**	**100.0%**	**980**

Racial Representation by Supervisory Status – Employees					As of June 30, 2024	
Race/Ethnicity	Not a Supervisor		Supervisor		Totals	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	1.7%	16	1.0%	1	**1.7%**	**17**
Asian (United States of America)	6.7%	62	4.0%	4	**6.4%**	**66**
Black or African American (United States of America)	2.1%	19	0.0%	0	**1.9%**	**19**
Hispanic or Latino (United States of America)	11.7%	108	10.1%	10	**11.5%**	**118**
I do not wish to answer. (United States of America)	1.9%	18	2.0%	2	**2.0%**	**20**
Native Hawaiian or Other Pacific Islander (United States of America)	0.4%	4	0.0%	0	**0.4%**	**4**
Two or More Races (United States of America)	3.6%	33	2.0%	2	**3.4%**	**35**
White (United States of America)	71.9%	666	80.8%	80	**72.8%**	**746**
Totals	**100.0%**	**926**	**100.0%**	**99**	**100.0%**	**1,025**

Racial Representation for Promotions by Supervisory – Employees			July 1, 2022 to June 30, 2023
Race/Ethnicity	**Not Supervisory**	**Supervisory**	**Total**
American Indian or Alaska Native (United States of America)	1	1	**2**
Asian (United States of America)	3	0	**3**
Black or African American (United States of America)	2	0	**2**
Hispanic or Latino (United States of America)	16	1	**17**
I do not wish to answer. (United States of America)	0	0	**0**
Native Hawaiian or Other Pacific Islander (United States of America)	1	0	**1**
Two or More Races (United States of America)	4	0	**4**
White (United States of America)	55	6	**61**
Totals	**82**	**8**	**90**

Racial Representation for Promotions by Supervisory – Employees			July 1, 2023 to June 30, 2024
Race/Ethnicity	**Not Supervisory**	**Supervisory**	**Total**
American Indian or Alaska Native (United States of America)	1	0	**1**
Asian (United States of America)	4	0	**4**
Black or African American (United States of America)	1	0	**1**
Hispanic or Latino (United States of America)	13	0	**13**
I do not wish to answer. (United States of America)	1	0	**1**
Native Hawaiian or Other Pacific Islander (United States of America)	0	0	**0**
Two or More Races (United States of America)	2	0	**2**
White (United States of America)	52	15	**67**
Totals	**74**	**15**	**89**

Racial Representation for Promotions by Gender – Employees				July 1, 2022 to June 30, 2023
Race/Ethnicity	**Females**	**Males**	**(Blank)**	**Total**
American Indian or Alaska Native (United States of America)	1	1	0	**2**
Asian (United States of America)	1	2	0	**3**
Black or African American (United States of America)	1	1	0	**2**
Hispanic or Latino (United States of America)	9	5	3	**17**
I do not wish to answer. (United States of America)	0	0	0	**0**
Native Hawaiian or Other Pacific Islander (United States of America)	1	0	0	**1**
Two or More Races (United States of America)	1	3	0	**4**
White (United States of America)	35	25	1	**61**
Totals	**49**	**37**	**4**	**90**

Racial Representation for Promotions by Gender – Employees				July 1, 2023 to June 30, 2024
Race/Ethnicity	**Females**	**Males**	**(Blank)**	**Total**
American Indian or Alaska Native (United States of America)	1	0	0	**1**
Asian (United States of America)	2	2	0	**4**
Black or African American (United States of America)	1	0	0	**1**
Hispanic or Latino (United States of America)	12	1	0	**13**
I do not wish to answer. (United States of America)	0	0	0	**0**
Native Hawaiian or Other Pacific Islander (United States of America)	1	0	0	**1**
Two or More Races (United States of America)	1	1	0	**2**
White (United States of America)	41	24	2	**67**
Totals	**59**	**28**	**2**	**89**

Racial Representation by Job Category – New Hires											July 1, 2022 to June 30, 2023	
Race/Ethnicity	**Administrative Support**		**Officials and Administrators**		**Professionals**		**Service**		**Technicians**		**Total**	
	Percent	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**
American Indian or Alaska Native (United States of America)	4.5%	3	0.0%	0	0.0%	0	0.0%	0	2.6%	3	**4.5%**	**3**
Asian (United States of America)	1.5%	1	0.0%	0	15.8%	6	0.0%	0	6.1%	7	**1.5%**	**1**
Black or African American (United States of America)	6.0%	4	0.0%	0	2.6%	1	16.7%	1	5.3%	6	**6.0%**	**4**
Hispanic or Latino (United States of America)	14.9%	10	0.0%	0	5.3%	2	16.7%	1	11.4%	13	**14.9%**	**10**
I do not wish to answer. (United States of America)	4.5%	3	0.0%	0	5.3%	2	0.0%	0	4.4%	5	**4.5%**	**3**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	**0.0%**	**0**
Two or More Races (United States of America)	4.5%	3	0.0%	0	0.0%	0	0.0%	0	2.6%	3	**4.5%**	**3**
White (United States of America)	64.2%	43	100.0%	3	71.1%	27	66.7%	4	67.5%	77	**64.2%**	**43**
Totals	**100.0%**	**67**	**100.0%**	**3**	**100.0%**	**38**	**100.0%**	**6**	**100.0%**	**114**	**100.0%**	**67**

Racial Representation by Job Category – New Hires											July 1, 2023 to June 30, 2024	
Race/Ethnicity	Administrative Support		Officials and Administrators		Professionals		Service		Technicians		Total	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	3.1%	2	0.0%	0	3.2%	1	3.3%	1	3.0%	4	**3.1%**	**2**
Asian (United States of America)	6.2%	4	14.3%	1	12.9%	4	3.3%	1	7.5%	10	**6.2%**	**4**
Black or African American (United States of America)	1.5%	1	0.0%	0	0.0%	0	10.0%	3	3.0%	4	**1.5%**	**1**
Hispanic or Latino (United States of America)	15.4%	10	0.0%	0	12.9%	4	20.0%	6	15.0%	20	**15.4%**	**10**
I do not wish to answer. (United States of America)	4.6%	3	14.3%	1	12.9%	4	0.0%	0	6.0%	8	**4.6%**	**3**
Native Hawaiian or Other Pacific Islander (United States of America)	1.5%	1	0.0%	0	0.0%	0	0.0%	0	0.8%	1	**1.5%**	**1**
Two or More Races (United States of America)	3.1%	2	0.0%	0	3.2%	1	3.3%	1	3.0%	4	**3.1%**	**2**
White (United States of America)	64.6%	42	71.4%	5	54.8%	17	60.0%	18	61.7%	82	**64.6%**	**42**
Totals	**100.0%**	**65**	**100.0%**	**7**	**100.0%**	**31**	**100.0%**	**30**	**100.0%**	**133**	**100.0%**	**65**

Racial Representation by Generation – New Hires												July 1, 2022 to June 30, 2023		
Race/Ethnicity	Traditionalists (1917-1946)		Baby Boomers (1947-1964)		Generation X (1965-1980)		Millennials (1981-1996)		Generation Z (1997-)	(Blank)		Total		
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	0.0%	0	3.3%	1	0.0%	0	2.2%	1	0.0%	0	8.3%	1	**2.6%**	**3**
Asian (United States of America)	0.0%	0	6.7%	2	7.1%	1	8.9%	4	0.0%	0	0.0%	0	**6.1%**	**7**
Black or African American (United States of America)	9.1%	1	6.7%	2	0.0%	0	6.7%	3	0.0%	0	0.0%	0	**5.3%**	**6**
Hispanic or Latino (United States of America)	0.0%	0	6.7%	2	28.6%	4	13.3%	6	0.0%	0	8.3%	1	**11.4%**	**13**
I do not wish to answer. (United States of America)	0.0%	0	10.0%	3	0.0%	0	0.0%	0	0.0%	0	16.7%	2	**4.4%**	**5**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	**0.0%**	**0**
Two or More Races (United States of America)	0.0%	0	3.3%	1	7.1%	1	2.2%	1	0.0%	0	0.0%	0	**2.6%**	**3**
White (United States of America)	90.9%	10	63.3%	19	57.1%	8	66.7%	30	100.0%	2	66.7%	8	**67.5%**	**77**
Totals	**100.0%**	**11**	**100.0%**	**30**	**100.0%**	**14**	**100.0%**	**45**	**100.0%**	**2**	**100.0%**	**12**	**100.0%**	**114**

Racial Representation by Generation – New Hires													July 1, 2023 to June 30, 2024	
Race/Ethnicity	**Traditionalists (1917-1946)**		**Baby Boomers (1947-1964)**		**Generation X (1965-1980)**		**Millennials (1981-1996)**		**Generation Z (1997-)**		**(Blank)**		**Total**	
	Percent	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**
American Indian or Alaska Native (United States of America)	0.0%	0	0.0%	0	7.7%	1	4.6%	3	0.0%	0	0.0%	0	**3.0%**	**4**
Asian (United States of America)	0.0%	0	12.2%	5	15.4%	2	4.6%	3	0.0%	0	0.0%	0	**7.5%**	**10**
Black or African American (United States of America)	9.1%	1	2.4%	1	0.0%	0	3.1%	2	0.0%	0	0.0%	0	**3.0%**	**4**
Hispanic or Latino (United States of America)	0.0%	0	4.9%	2	23.1%	3	23.1%	15	0.0%	0	0.0%	0	**15.0%**	**20**
I do not wish to answer (United States of America)	27.3%	3	2.4%	1	7.7%	1	4.6%	3	0.0%	0	0.0%	0	**6.0%**	**8**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	0.0%	0	1.5%	1	0.0%	0	0.0%	0	**0.8%**	**1**
Two or More Races (United States of America)	0.0%	0	2.4%	1	0.0%	0	4.6%	3	0.0%	0	0.0%	0	**3.0%**	**4**
White (United States of America)	63.6%	7	75.6%	31	46.2%	6	53.8%	35	100.0%	2	100.0%	1	**61.7%**	**82**
Totals	**100.0%**	**11**	**100.0%**	**41**	**100.0%**	**13**	**100.0%**	**65**	**100.0%**	**2**	**100.0%**	**1**	**100.0%**	**133**

Racial Representation by Gender – New Hires							July 1, 2022 to June 30, 2023	
Race/Ethnicity	Female		Male		(Blank)		Total	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	3.1%	2	0.0%	0	9.1%	1	**2.6%**	**3**
Asian (United States of America)	4.7%	3	10.3%	4	0.0%	0	**6.1%**	**7**
Black or African American (United States of America)	3.1%	2	10.3%	4	0.0%	0	**5.3%**	**6**
Hispanic or Latino (United States of America)	17.2%	11	2.6%	1	9.1%	1	**11.4%**	**13**
I do not wish to answer. (United States of America)	3.1%	2	7.7%	3	0.0%	0	**4.4%**	**5**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	0.0%	0	**0.0%**	**0**
Two or More Races (United States of America)	1.6%	1	5.1%	2	0.0%	0	**2.6%**	**3**
White (United States of America)	67.2%	43	64.1%	25	81.8%	9	**67.5%**	**77**
Totals	**100.0%**	**64**	**100.0%**	**39**	**100.0%**	**11**	**100.0%**	**114**

Racial Representation by Gender – New Hires							July 1, 2023 to June 30, 2024	
Race/Ethnicity	Female		Male		(Blank)		Total	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	3.1%	2	0.0%	0	9.1%	1	**2.6%**	**3**
Asian (United States of America)	4.7%	3	10.3%	4	0.0%	0	**6.1%**	**7**
Black or African American (United States of America)	3.1%	2	10.3%	4	0.0%	0	**5.3%**	**6**
Hispanic or Latino (United States of America)	17.2%	11	2.6%	1	9.1%	1	**11.4%**	**13**
I do not wish to answer. (United States of America)	3.1%	2	7.7%	3	0.0%	0	**4.4%**	**5**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	0.0%	0	**0.0%**	**0**
Two or More Races (United States of America)	1.6%	1	5.1%	2	0.0%	0	**2.6%**	**3**
White (United States of America)	67.2%	43	64.1%	25	81.8%	9	**67.5%**	**77**
Totals	**100.0%**	**64**	**100.0%**	**39**	**100.0%**	**11**	**100.0%**	**114**

Racial Representation by Disability Status Reporting – New Hires					July 1, 2022 to June 30, 2023	
Race/Ethnicity	No Disability Reported		Disability Reported		Total	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	2.8%	3	0.0%	0	**2.6%**	**3**
Asian (United States of America)	6.4%	7	0.0%	0	**6.1%**	**7**
Black or African American (United States of America)	5.5%	6	0.0%	0	**5.3%**	**6**
Hispanic or Latino (United States of America)	11.0%	12	20.0%	1	**11.4%**	**13**
I do not wish to answer. (United States of America)	4.6%	5	0.0%	0	**4.4%**	**5**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	**0.0%**	**0**
Two or More Races (United States of America)	2.8%	3	0.0%	0	**2.6%**	**3**
White (United States of America)	67.0%	73	80.0%	4	**67.5%**	**77**
Totals	**100.0%**	**109**	**100.0%**	**5**	**100.0%**	**114**

Racial Representation by Disability Status Reporting – New Hires					July 1, 2023 to June 30, 2024	
Race/Ethnicity	No Disability Reported		Disability Reported		Total	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	3.3%	4	0.0%	0	**3.0%**	**4**
Asian (United States of America)	8.1%	10	0.0%	0	**7.5%**	**10**
Black or African American (United States of America)	3.3%	4	0.0%	0	**3.0%**	**4**
Hispanic or Latino (United States of America)	15.4%	19	10.0%	1	**15.0%**	**20**
I do not wish to answer. (United States of America)	5.7%	7	10.0%	1	**6.0%**	**8**
Native Hawaiian or Other Pacific Islander (United States of America)	0.8%	1	0.0%	0	**0.8%**	**1**
Two or More Races (United States of America)	3.3%	4	0.0%	0	**3.0%**	**4**
White (United States of America)	60.2%	74	80.0%	8	**61.7%**	**82**
Totals	**100.0%**	**123**	**100.0%**	**10**	**100.0%**	**133**

Racial Representation by Veteran Status – New Hires					July 1, 2022 to June 30, 2023	
Race/Ethnicity	Not a Veteran		Veteran		Total	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	2.0%	2	7.7%	1	**2.6%**	**3**
Asian (United States of America)	6.9%	7	0.0%	0	**6.1%**	**7**
Black or African American (United States of America)	5.9%	6	0.0%	0	**5.3%**	**6**
Hispanic or Latino (United States of America)	10.9%	11	15.4%	2	**11.4%**	**13**
I do not wish to answer. (United States of America)	5.0%	5	0.0%	0	**4.4%**	**5**
Native Hawaiian or Other Pacific Islander (United States of America)	0.0%	0	0.0%	0	**0.0%**	**0**
Two or More Races (United States of America)	2.0%	2	7.7%	1	**2.6%**	**3**
White (United States of America)	67.3%	68	69.2%	9	**67.5%**	**77**
Totals	**100.0%**	**101**	**100.0%**	**13**	**100.0%**	**114**

Racial Representation by Veteran Status – New Hires					July 1, 2023 to June 30, 2024	
Race/Ethnicity	Not a Veteran		Veteran		Total	
	Percent	Number	Percent	Number	Percent	Number
American Indian or Alaska Native (United States of America)	3.2%	4	0.0%	0	**3.0%**	**4**
Asian (United States of America)	7.9%	10	0.0%	0	**7.5%**	**10**
Black or African American (United States of America)	3.2%	4	0.0%	0	**3.0%**	**4**
Hispanic or Latino (United States of America)	15.9%	20	0.0%	0	**15.0%**	**20**
I do not wish to answer. (United States of America)	5.6%	7	14.3%	1	**6.0%**	**8**
Native Hawaiian or Other Pacific Islander (United States of America)	0.8%	1	0.0%	0	**0.8%**	**1**
Two or More Races (United States of America)	2.4%	3	14.3%	1	**3.0%**	**4**
White (United States of America)	61.1%	77	71.4%	5	**61.7%**	**82**
Totals	**100.0%**	**126**	**100.0%**	**7**	**100.0%**	**133**

FINAL Agency Span of Control as of 09/30/24 @ 11:59:59 PM

	Agency Max Supervisory Ratio	Total # EEs on 09/30/24*	Total # Non-supervisory EEs on 09/30/24	÷	Total # Supervisory EEs on 09/30/24	Total # EEs not assigned a Representation on 09/30/24**	1	:	Adjusted Actual Ratio on 09/30/24	Actual Ratio	Comments
Bureau of Labor and Industries	(1:7)	210	183	÷	27	0	1	:	7	6.78	
Department of Administrative Services	(1:9)	1064	956	÷	108	0	1	:	9	8.85	
Department of Agriculture	(1:8)	689	637	÷	52	0	1	:	12	12.25	
Department of Consumer & Business Services	(1:11)	1031	935	÷	96	0	1	:	10	9.74	
Department of Corrections	(1:11)	5312	4865	÷	447	0	1	:	11	10.88	
Department of Early Learning and Care	(1:9)	364	326	÷	38	0	1	:	9	8.58	
Department of Energy	(1:7)	131	117	÷	14	0	1	:	8	8.36	
Department of Environmental Quality	(1:9)	943	863	÷	80	0	1	:	11	10.79	
Department of Fish and Wildlife	(1:6)	1455	1272	÷	183	0	1	:	7	6.95	
Department of Human Services	(1:8.47)	12440	11295	÷	1140	5	1	:	10	9.91	
Department of Justice	(1:11.88)	1623	1494	÷	129	0	1	:	12	11.58	
Department of Public Safety Standards and Training	(1:17.95)	424	404	÷	18	2	1	:	22	22.44	
Department of Revenue	(1:11)	1237	1131	÷	106	0	1	:	11	10.67	
Department of State Lands	(1:8)	143	127	÷	16	0	1	:	8	7.94	
Department of the State Fire Marshal	N/A	163	142	÷	20	1	1	:	7	7.10	Newly established agency in 23-25
Department of Transportation	(1:11)	5367	4922	÷	444	1	1	:	11	11.09	
Department of Veterans Affairs	(1:5.35)	113	96	÷	17	0	1	:	6	5.65	
Employment Department	(1:11)	2187	2003	÷	184	0	1	:	11	10.89	
Forestry Department	(1:7)	1564	1369	÷	194	1	1	:	7	7.06	
Higher Education Coordinating Commission	(1:7)	221	199	÷	22	0	1	:	9	9.05	
Land Conservation and Development Department	(1:8.5)	105	94	÷	11	0	1	:	9	8.55	
Office of the Governor	N/A	103	83	÷	20	0	1	:	4	4.15	No ratio on file; generally with less than 100 employees.
Oregon Business Development Department	(1:8)	232	208	÷	24	0	1	:	9	8.67	
Oregon Department of Education	(1:10)	928	837	÷	86	5	1	:	10	9.73	
Oregon Department of Emergency Management	(1:11)	157	141	÷	16	0	1	:	9	8.81	
Oregon Health Authority	(1:8.6)	6798	6164	÷	633	1	1	:	10	9.74	
Oregon Housing and Community Services	(1:7)	504	435	÷	69	0	1	:	6	6.30	
Oregon Liquor & Cannabis Commission	(1:11)	431	394	÷	37	0	1	:	11	10.65	
Oregon State Department of Police	(1:8)	1495	1352	÷	136	7	1	:	10	9.94	
Oregon Youth Authority	(1:9)	1049	948	÷	101	0	1	:	9	9.39	
Parks and Recreation Department	(1:8)	929	838	÷	91	0	1	:	9	9.21	
Public Employees Retirement System	(1:11)	443	406	÷	37	0	1	:	11	10.97	
Public Utility Commission	(1:5)	147	125	÷	22	0	1	:	6	5.68	
State of Oregon Military Department	(1:10)	515	469	÷	46	0	1	:	10	10.20	
Water Resources Department	(1:8)	256	227	÷	29	0	1	:	8	7.83	

* This total number includes positions which were flagged by Workday as NOT having a Repr code assigned. Each position was reviewed and assigned to a supervisory or non supervisory category.
** These numbers are showing up in Workday as not having a Repr code assigned. They were reallocated to a supervisory or non-supervisory category and folded into the Total on column C.

Ratio within Maximum supervisory ratio
Ratio not within Maximum supervisory ratio
No current ratio on file with CHRO

Report Name: ***HCM | Span of Control Counts by Company (Company or Supervisory Organization Selection)***

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Executive Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
001-00-00-00000	Executive Division	021	0	Phase-in	Essential Packages
001-00-00-00000	Executive Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Executive Division	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Executive Division	040	0	Mandated Caseload	Essential Packages
001-00-00-00000	Executive Division	050	0	Fundshifts	Essential Packages
001-00-00-00000	Executive Division	060	0	Technical Adjustments	Essential Packages
001-00-00-00000	Executive Division	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Executive Division	081	0	May 2024 Emergency Board	Policy Packages
001-00-00-00000	Executive Division	082	0	September 2024 Emergency Board	Policy Packages
001-00-00-00000	Executive Division	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Executive Division	092	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Executive Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
002-00-00-00000	General Services Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
002-00-00-00000	General Services Division	021	0	Phase-in	Essential Packages
002-00-00-00000	General Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
002-00-00-00000	General Services Division	031	0	Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	032	0	Above Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	033	0	Exceptional Inflation	Essential Packages
002-00-00-00000	General Services Division	040	0	Mandated Caseload	Essential Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
002-00-00-00000	General Services Division	050	0	Fundshifts	Essential Packages
002-00-00-00000	General Services Division	060	0	Technical Adjustments	Essential Packages
002-00-00-00000	General Services Division	070	0	Revenue Shortfalls	Policy Packages
002-00-00-00000	General Services Division	081	0	May 2024 Emergency Board	Policy Packages
002-00-00-00000	General Services Division	082	0	September 2024 Emergency Board	Policy Packages
002-00-00-00000	General Services Division	090	0	Analyst Adjustments	Policy Packages
002-00-00-00000	General Services Division	092	0	Statewide AG Adjustment	Policy Packages
002-00-00-00000	General Services Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
003-00-00-00000	Administration	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
003-00-00-00000	Administration	021	0	Phase-in	Essential Packages
003-00-00-00000	Administration	022	0	Phase-out Pgm & One-time Costs	Essential Packages
003-00-00-00000	Administration	031	0	Standard Inflation	Essential Packages
003-00-00-00000	Administration	032	0	Above Standard Inflation	Essential Packages
003-00-00-00000	Administration	033	0	Exceptional Inflation	Essential Packages
003-00-00-00000	Administration	040	0	Mandated Caseload	Essential Packages
003-00-00-00000	Administration	050	0	Fundshifts	Essential Packages
003-00-00-00000	Administration	060	0	Technical Adjustments	Essential Packages
003-00-00-00000	Administration	070	0	Revenue Shortfalls	Policy Packages
003-00-00-00000	Administration	081	0	May 2024 Emergency Board	Policy Packages
003-00-00-00000	Administration	082	0	September 2024 Emergency Board	Policy Packages
003-00-00-00000	Administration	090	0	Analyst Adjustments	Policy Packages
003-00-00-00000	Administration	092	0	Statewide AG Adjustment	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
003-00-00-00000	Administration	093	0	Statewide Adjustment DAS Chgs	Policy Packages
003-00-00-00000	Administration	801	0	LFO Analyst Adjustments	Policy Packages
003-00-00-00000	Administration	802	0	Vacant Position Reductions	Policy Packages
003-00-00-00000	Administration	803	0	Federal Revenue Shortfall	Policy Packages
003-00-00-00000	Administration	804	0	Position Rebalance	Policy Packages
003-00-00-00000	Administration	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
003-00-00-00000	Administration	810	0	Statewide Adjustments	Policy Packages
003-00-00-00000	Administration	811	0	Budget Reconciliation Adjustments	Policy Packages
003-00-00-00000	Administration	812	0	Policy Bills	Policy Packages
003-00-00-00000	Administration	813	0	Updated Base Debt Service Adjustments	Policy Packages
003-00-00-00000	Administration	816	0	Capital Construction	Policy Packages
003-00-00-00000	Administration	840	0	Mandated Caseloads	Policy Packages
003-00-00-00000	Administration	845	0	Statutory Caseloads	Policy Packages
003-00-00-00000	Administration	101	0	ELVIS Support	Policy Packages
003-00-00-00000	Administration	103	0	Customer Experience Improvements	Policy Packages
004-00-00-00000	Property Tax Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
004-00-00-00000	Property Tax Division	021	0	Phase-in	Essential Packages
004-00-00-00000	Property Tax Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
004-00-00-00000	Property Tax Division	031	0	Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	032	0	Above Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	033	0	Exceptional Inflation	Essential Packages
004-00-00-00000	Property Tax Division	040	0	Mandated Caseload	Essential Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
004-00-00-00000	Property Tax Division	050	0	Fundshifts	Essential Packages
004-00-00-00000	Property Tax Division	060	0	Technical Adjustments	Essential Packages
004-00-00-00000	Property Tax Division	070	0	Revenue Shortfalls	Policy Packages
004-00-00-00000	Property Tax Division	081	0	May 2024 Emergency Board	Policy Packages
004-00-00-00000	Property Tax Division	082	0	September 2024 Emergency Board	Policy Packages
004-00-00-00000	Property Tax Division	090	0	Analyst Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	092	0	Statewide AG Adjustment	Policy Packages
004-00-00-00000	Property Tax Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
004-00-00-00000	Property Tax Division	801	0	LFO Analyst Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	802	0	Vacant Position Reductions	Policy Packages
004-00-00-00000	Property Tax Division	803	0	Federal Revenue Shortfall	Policy Packages
004-00-00-00000	Property Tax Division	804	0	Position Rebalance	Policy Packages
004-00-00-00000	Property Tax Division	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	810	0	Statewide Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	811	0	Budget Reconciliation Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	812	0	Policy Bills	Policy Packages
004-00-00-00000	Property Tax Division	813	0	Updated Base Debt Service Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	816	0	Capital Construction	Policy Packages
004-00-00-00000	Property Tax Division	840	0	Mandated Caseloads	Policy Packages
004-00-00-00000	Property Tax Division	845	0	Statutory Caseloads	Policy Packages
004-00-00-00000	Property Tax Division	102	0	Property Tax Division Shortfall	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
005-00-00-00000	Personal Tax and Compliance Division	021	0	Phase-in	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	031	0	Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	032	0	Above Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	033	0	Exceptional Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	040	0	Mandated Caseload	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	050	0	Fundshifts	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	060	0	Technical Adjustments	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	070	0	Revenue Shortfalls	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	081	0	May 2024 Emergency Board	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	082	0	September 2024 Emergency Board	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	090	0	Analyst Adjustments	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	092	0	Statewide AG Adjustment	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	801	0	LFO Analyst Adjustments	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	802	0	Vacant Position Reductions	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	803	0	Federal Revenue Shortfall	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	804	0	Position Rebalance	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	810	0	Statewide Adjustments	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	811	0	Budget Reconciliation Adjustments	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	812	0	Policy Bills	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
005-00-00-00000	Personal Tax and Compliance Division	813	0	Updated Base Debt Service Adjustments	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	816	0	Capital Construction	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	840	0	Mandated Caseloads	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	845	0	Statutory Caseloads	Policy Packages
006-00-00-00000	Business Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
006-00-00-00000	Business Division	021	0	Phase-in	Essential Packages
006-00-00-00000	Business Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
006-00-00-00000	Business Division	031	0	Standard Inflation	Essential Packages
006-00-00-00000	Business Division	032	0	Above Standard Inflation	Essential Packages
006-00-00-00000	Business Division	033	0	Exceptional Inflation	Essential Packages
006-00-00-00000	Business Division	040	0	Mandated Caseload	Essential Packages
006-00-00-00000	Business Division	050	0	Fundshifts	Essential Packages
006-00-00-00000	Business Division	060	0	Technical Adjustments	Essential Packages
006-00-00-00000	Business Division	070	0	Revenue Shortfalls	Policy Packages
006-00-00-00000	Business Division	081	0	May 2024 Emergency Board	Policy Packages
006-00-00-00000	Business Division	082	0	September 2024 Emergency Board	Policy Packages
006-00-00-00000	Business Division	090	0	Analyst Adjustments	Policy Packages
006-00-00-00000	Business Division	092	0	Statewide AG Adjustment	Policy Packages
006-00-00-00000	Business Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
006-00-00-00000	Business Division	801	0	LFO Analyst Adjustments	Policy Packages
006-00-00-00000	Business Division	802	0	Vacant Position Reductions	Policy Packages
006-00-00-00000	Business Division	803	0	Federal Revenue Shortfall	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
006-00-00-00000	Business Division	804	0	Position Rebalance	Policy Packages
006-00-00-00000	Business Division	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
006-00-00-00000	Business Division	810	0	Statewide Adjustments	Policy Packages
006-00-00-00000	Business Division	811	0	Budget Reconciliation Adjustments	Policy Packages
006-00-00-00000	Business Division	812	0	Policy Bills	Policy Packages
006-00-00-00000	Business Division	813	0	Updated Base Debt Service Adjustments	Policy Packages
006-00-00-00000	Business Division	816	0	Capital Construction	Policy Packages
006-00-00-00000	Business Division	840	0	Mandated Caseloads	Policy Packages
006-00-00-00000	Business Division	845	0	Statutory Caseloads	Policy Packages
006-00-00-00000	Business Division	105	0	Business Customer Service	Policy Packages
006-00-00-00000	Business Division	107	0	Cherriots Transit Tax Administration	Policy Packages
007-00-00-00000	Collection Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
007-00-00-00000	Collection Division	021	0	Phase-in	Essential Packages
007-00-00-00000	Collection Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
007-00-00-00000	Collection Division	031	0	Standard Inflation	Essential Packages
007-00-00-00000	Collection Division	032	0	Above Standard Inflation	Essential Packages
007-00-00-00000	Collection Division	033	0	Exceptional Inflation	Essential Packages
007-00-00-00000	Collection Division	040	0	Mandated Caseload	Essential Packages
007-00-00-00000	Collection Division	050	0	Fundshifts	Essential Packages
007-00-00-00000	Collection Division	060	0	Technical Adjustments	Essential Packages
007-00-00-00000	Collection Division	070	0	Revenue Shortfalls	Policy Packages
007-00-00-00000	Collection Division	081	0	May 2024 Emergency Board	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
007-00-00-00000	Collection Division	082	0	September 2024 Emergency Board	Policy Packages
007-00-00-00000	Collection Division	090	0	Analyst Adjustments	Policy Packages
007-00-00-00000	Collection Division	092	0	Statewide AG Adjustment	Policy Packages
007-00-00-00000	Collection Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
007-00-00-00000	Collection Division	801	0	LFO Analyst Adjustments	Policy Packages
007-00-00-00000	Collection Division	802	0	Vacant Position Reductions	Policy Packages
007-00-00-00000	Collection Division	803	0	Federal Revenue Shortfall	Policy Packages
007-00-00-00000	Collection Division	804	0	Position Rebalance	Policy Packages
007-00-00-00000	Collection Division	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
007-00-00-00000	Collection Division	810	0	Statewide Adjustments	Policy Packages
007-00-00-00000	Collection Division	811	0	Budget Reconciliation Adjustments	Policy Packages
007-00-00-00000	Collection Division	812	0	Policy Bills	Policy Packages
007-00-00-00000	Collection Division	813	0	Updated Base Debt Service Adjustments	Policy Packages
007-00-00-00000	Collection Division	816	0	Capital Construction	Policy Packages
007-00-00-00000	Collection Division	840	0	Mandated Caseloads	Policy Packages
007-00-00-00000	Collection Division	845	0	Statutory Caseloads	Policy Packages
007-00-00-00000	Collection Division	102	0	Property Tax Division Shortfall	Policy Packages
007-00-00-00000	Collection Division	106	0	Paid Leave Oregon, Centralized Collections	Policy Packages
007-00-00-00000	Collection Division	107	0	Cherriots Transit Tax Administration	Policy Packages
008-00-00-00000	Corporate Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
008-00-00-00000	Corporate Division	021	0	Phase-in	Essential Packages
008-00-00-00000	Corporate Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
008-00-00-00000	Corporate Division	031	0	Standard Inflation	Essential Packages
008-00-00-00000	Corporate Division	032	0	Above Standard Inflation	Essential Packages
008-00-00-00000	Corporate Division	033	0	Exceptional Inflation	Essential Packages
008-00-00-00000	Corporate Division	040	0	Mandated Caseload	Essential Packages
008-00-00-00000	Corporate Division	050	0	Fundshifts	Essential Packages
008-00-00-00000	Corporate Division	060	0	Technical Adjustments	Essential Packages
008-00-00-00000	Corporate Division	070	0	Revenue Shortfalls	Policy Packages
008-00-00-00000	Corporate Division	081	0	May 2024 Emergency Board	Policy Packages
008-00-00-00000	Corporate Division	082	0	September 2024 Emergency Board	Policy Packages
008-00-00-00000	Corporate Division	090	0	Analyst Adjustments	Policy Packages
008-00-00-00000	Corporate Division	092	0	Statewide AG Adjustment	Policy Packages
008-00-00-00000	Corporate Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
008-00-00-00000	Corporate Division	801	0	LFO Analyst Adjustments	Policy Packages
008-00-00-00000	Corporate Division	802	0	Vacant Position Reductions	Policy Packages
008-00-00-00000	Corporate Division	803	0	Federal Revenue Shortfall	Policy Packages
008-00-00-00000	Corporate Division	804	0	Position Rebalance	Policy Packages
008-00-00-00000	Corporate Division	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
008-00-00-00000	Corporate Division	810	0	Statewide Adjustments	Policy Packages
008-00-00-00000	Corporate Division	811	0	Budget Reconciliation Adjustments	Policy Packages
008-00-00-00000	Corporate Division	812	0	Policy Bills	Policy Packages
008-00-00-00000	Corporate Division	813	0	Updated Base Debt Service Adjustments	Policy Packages
008-00-00-00000	Corporate Division	816	0	Capital Construction	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
008-00-00-00000	Corporate Division	840	0	Mandated Caseloads	Policy Packages
008-00-00-00000	Corporate Division	845	0	Statutory Caseloads	Policy Packages
009-00-00-00000	Information Technology Services Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
009-00-00-00000	Information Technology Services Division	021	0	Phase-in	Essential Packages
009-00-00-00000	Information Technology Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
009-00-00-00000	Information Technology Services Division	031	0	Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	032	0	Above Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	033	0	Exceptional Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	040	0	Mandated Caseload	Essential Packages
009-00-00-00000	Information Technology Services Division	050	0	Fundshifts	Essential Packages
009-00-00-00000	Information Technology Services Division	060	0	Technical Adjustments	Essential Packages
009-00-00-00000	Information Technology Services Division	070	0	Revenue Shortfalls	Policy Packages
009-00-00-00000	Information Technology Services Division	081	0	May 2024 Emergency Board	Policy Packages
009-00-00-00000	Information Technology Services Division	082	0	September 2024 Emergency Board	Policy Packages
009-00-00-00000	Information Technology Services Division	090	0	Analyst Adjustments	Policy Packages
009-00-00-00000	Information Technology Services Division	092	0	Statewide AG Adjustment	Policy Packages
009-00-00-00000	Information Technology Services Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
009-00-00-00000	Information Technology Services Division	801	0	LFO Analyst Adjustments	Policy Packages
009-00-00-00000	Information Technology Services Division	802	0	Vacant Position Reductions	Policy Packages
009-00-00-00000	Information Technology Services Division	803	0	Federal Revenue Shortfall	Policy Packages
009-00-00-00000	Information Technology Services Division	804	0	Position Rebalance	Policy Packages
009-00-00-00000	Information Technology Services Division	805	0	Constitutionally Elected Officials Adjustments	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
009-00-00-00000	Information Technology Services Division	810	0	Statewide Adjustments	Policy Packages
009-00-00-00000	Information Technology Services Division	811	0	Budget Reconciliation Adjustments	Policy Packages
009-00-00-00000	Information Technology Services Division	812	0	Policy Bills	Policy Packages
009-00-00-00000	Information Technology Services Division	813	0	Updated Base Debt Service Adjustments	Policy Packages
009-00-00-00000	Information Technology Services Division	816	0	Capital Construction	Policy Packages
009-00-00-00000	Information Technology Services Division	840	0	Mandated Caseloads	Policy Packages
009-00-00-00000	Information Technology Services Division	845	0	Statutory Caseloads	Policy Packages
009-00-00-00000	Information Technology Services Division	101	0	ELVIS Support	Policy Packages
009-00-00-00000	Information Technology Services Division	104	0	Cloud Engineering Resources	Policy Packages
014-00-00-00000	Marijuana Program	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
014-00-00-00000	Marijuana Program	021	0	Phase-in	Essential Packages
014-00-00-00000	Marijuana Program	022	0	Phase-out Pgm & One-time Costs	Essential Packages
014-00-00-00000	Marijuana Program	031	0	Standard Inflation	Essential Packages
014-00-00-00000	Marijuana Program	032	0	Above Standard Inflation	Essential Packages
014-00-00-00000	Marijuana Program	033	0	Exceptional Inflation	Essential Packages
014-00-00-00000	Marijuana Program	040	0	Mandated Caseload	Essential Packages
014-00-00-00000	Marijuana Program	050	0	Fundshifts	Essential Packages
014-00-00-00000	Marijuana Program	060	0	Technical Adjustments	Essential Packages
014-00-00-00000	Marijuana Program	070	0	Revenue Shortfalls	Policy Packages
014-00-00-00000	Marijuana Program	081	0	May 2024 Emergency Board	Policy Packages
014-00-00-00000	Marijuana Program	082	0	September 2024 Emergency Board	Policy Packages
014-00-00-00000	Marijuana Program	090	0	Analyst Adjustments	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
014-00-00-00000	Marijuana Program	092	0	Statewide AG Adjustment	Policy Packages
014-00-00-00000	Marijuana Program	093	0	Statewide Adjustment DAS Chgs	Policy Packages
014-00-00-00000	Marijuana Program	801	0	LFO Analyst Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	802	0	Vacant Position Reductions	Policy Packages
014-00-00-00000	Marijuana Program	803	0	Federal Revenue Shortfall	Policy Packages
014-00-00-00000	Marijuana Program	804	0	Position Rebalance	Policy Packages
014-00-00-00000	Marijuana Program	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	810	0	Statewide Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	811	0	Budget Reconciliation Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	812	0	Policy Bills	Policy Packages
014-00-00-00000	Marijuana Program	813	0	Updated Base Debt Service Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	816	0	Capital Construction	Policy Packages
014-00-00-00000	Marijuana Program	840	0	Mandated Caseloads	Policy Packages
014-00-00-00000	Marijuana Program	845	0	Statutory Caseloads	Policy Packages
015-00-00-00000	Multistate Tax Commission	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
015-00-00-00000	Multistate Tax Commission	021	0	Phase-in	Essential Packages
015-00-00-00000	Multistate Tax Commission	022	0	Phase-out Pgm & One-time Costs	Essential Packages
015-00-00-00000	Multistate Tax Commission	031	0	Standard Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	032	0	Above Standard Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	033	0	Exceptional Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	040	0	Mandated Caseload	Essential Packages
015-00-00-00000	Multistate Tax Commission	050	0	Fundshifts	Essential Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
015-00-00-00000	Multistate Tax Commission	060	0	Technical Adjustments	Essential Packages
015-00-00-00000	Multistate Tax Commission	070	0	Revenue Shortfalls	Policy Packages
015-00-00-00000	Multistate Tax Commission	081	0	May 2024 Emergency Board	Policy Packages
015-00-00-00000	Multistate Tax Commission	082	0	September 2024 Emergency Board	Policy Packages
015-00-00-00000	Multistate Tax Commission	090	0	Analyst Adjustments	Policy Packages
015-00-00-00000	Multistate Tax Commission	092	0	Statewide AG Adjustment	Policy Packages
015-00-00-00000	Multistate Tax Commission	093	0	Statewide Adjustment DAS Chgs	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	021	0	Phase-in	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	022	0	Phase-out Pgm & One-time Costs	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	031	0	Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	032	0	Above Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	033	0	Exceptional Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	040	0	Mandated Caseload	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	050	0	Fundshifts	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	060	0	Technical Adjustments	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	070	0	Revenue Shortfalls	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	081	0	May 2024 Emergency Board	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	082	0	September 2024 Emergency Board	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	090	0	Analyst Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	092	0	Statewide AG Adjustment	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	093	0	Statewide Adjustment DAS Chgs	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
019-00-00-00000	Non-Profit Housing for Elderly Persons	801	0	LFO Analyst Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	802	0	Vacant Position Reductions	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	803	0	Federal Revenue Shortfall	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	804	0	Position Rebalance	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	810	0	Statewide Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	811	0	Budget Reconciliation Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	812	0	Policy Bills	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	813	0	Updated Base Debt Service Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	816	0	Capital Construction	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	840	0	Mandated Caseloads	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	845	0	Statutory Caseloads	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	021	0	Phase-in	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	022	0	Phase-out Pgm & One-time Costs	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	031	0	Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	032	0	Above Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	033	0	Exceptional Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	040	0	Mandated Caseload	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	050	0	Fundshifts	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	060	0	Technical Adjustments	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	070	0	Revenue Shortfalls	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
025-00-00-00000	Sr Citizens Prop Tax Deferral	081	0	May 2024 Emergency Board	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	082	0	September 2024 Emergency Board	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	090	0	Analyst Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	092	0	Statewide AG Adjustment	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	093	0	Statewide Adjustment DAS Chgs	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	801	0	LFO Analyst Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	802	0	Vacant Position Reductions	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	803	0	Federal Revenue Shortfall	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	804	0	Position Rebalance	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	810	0	Statewide Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	811	0	Budget Reconciliation Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	812	0	Policy Bills	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	813	0	Updated Base Debt Service Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	816	0	Capital Construction	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	840	0	Mandated Caseloads	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	845	0	Statutory Caseloads	Policy Packages
030-00-00-00000	Information Systems Projects	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
030-00-00-00000	Information Systems Projects	021	0	Phase-in	Essential Packages
030-00-00-00000	Information Systems Projects	022	0	Phase-out Pgm & One-time Costs	Essential Packages
030-00-00-00000	Information Systems Projects	031	0	Standard Inflation	Essential Packages
030-00-00-00000	Information Systems Projects	032	0	Above Standard Inflation	Essential Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
030-00-00-00000	Information Systems Projects	033	0	Exceptional Inflation	Essential Packages
030-00-00-00000	Information Systems Projects	040	0	Mandated Caseload	Essential Packages
030-00-00-00000	Information Systems Projects	050	0	Fundshifts	Essential Packages
030-00-00-00000	Information Systems Projects	060	0	Technical Adjustments	Essential Packages
030-00-00-00000	Information Systems Projects	070	0	Revenue Shortfalls	Policy Packages
030-00-00-00000	Information Systems Projects	081	0	May 2024 Emergency Board	Policy Packages
030-00-00-00000	Information Systems Projects	082	0	September 2024 Emergency Board	Policy Packages
030-00-00-00000	Information Systems Projects	090	0	Analyst Adjustments	Policy Packages
030-00-00-00000	Information Systems Projects	092	0	Statewide AG Adjustment	Policy Packages
030-00-00-00000	Information Systems Projects	093	0	Statewide Adjustment DAS Chgs	Policy Packages
030-00-00-00000	Information Systems Projects	801	0	LFO Analyst Adjustments	Policy Packages
030-00-00-00000	Information Systems Projects	802	0	Vacant Position Reductions	Policy Packages
030-00-00-00000	Information Systems Projects	803	0	Federal Revenue Shortfall	Policy Packages
030-00-00-00000	Information Systems Projects	804	0	Position Rebalance	Policy Packages
030-00-00-00000	Information Systems Projects	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
030-00-00-00000	Information Systems Projects	810	0	Statewide Adjustments	Policy Packages
030-00-00-00000	Information Systems Projects	811	0	Budget Reconciliation Adjustments	Policy Packages
030-00-00-00000	Information Systems Projects	812	0	Policy Bills	Policy Packages
030-00-00-00000	Information Systems Projects	813	0	Updated Base Debt Service Adjustments	Policy Packages
030-00-00-00000	Information Systems Projects	816	0	Capital Construction	Policy Packages
030-00-00-00000	Information Systems Projects	840	0	Mandated Caseloads	Policy Packages
030-00-00-00000	Information Systems Projects	845	0	Statutory Caseloads	Policy Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
030-00-00-00000	Information Systems Projects	101	0	ELVIS Support	Policy Packages
031-00-00-00000	Property Valuation System	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
031-00-00-00000	Property Valuation System	021	0	Phase-in	Essential Packages
031-00-00-00000	Property Valuation System	022	0	Phase-out Pgm & One-time Costs	Essential Packages
031-00-00-00000	Property Valuation System	031	0	Standard Inflation	Essential Packages
031-00-00-00000	Property Valuation System	032	0	Above Standard Inflation	Essential Packages
031-00-00-00000	Property Valuation System	033	0	Exceptional Inflation	Essential Packages
031-00-00-00000	Property Valuation System	040	0	Mandated Caseload	Essential Packages
031-00-00-00000	Property Valuation System	050	0	Fundshifts	Essential Packages
031-00-00-00000	Property Valuation System	060	0	Technical Adjustments	Essential Packages
031-00-00-00000	Property Valuation System	070	0	Revenue Shortfalls	Policy Packages
031-00-00-00000	Property Valuation System	081	0	May 2024 Emergency Board	Policy Packages
031-00-00-00000	Property Valuation System	082	0	September 2024 Emergency Board	Policy Packages
031-00-00-00000	Property Valuation System	090	0	Analyst Adjustments	Policy Packages
031-00-00-00000	Property Valuation System	092	0	Statewide AG Adjustment	Policy Packages
031-00-00-00000	Property Valuation System	093	0	Statewide Adjustment DAS Chgs	Policy Packages
070-00-00-00000	Revenue Clearinghouse	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
070-00-00-00000	Revenue Clearinghouse	021	0	Phase-in	Essential Packages
070-00-00-00000	Revenue Clearinghouse	022	0	Phase-out Pgm & One-time Costs	Essential Packages
070-00-00-00000	Revenue Clearinghouse	031	0	Standard Inflation	Essential Packages
070-00-00-00000	Revenue Clearinghouse	032	0	Above Standard Inflation	Essential Packages
070-00-00-00000	Revenue Clearinghouse	033	0	Exceptional Inflation	Essential Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
070-00-00-00000	Revenue Clearinghouse	040	0	Mandated Caseload	Essential Packages
070-00-00-00000	Revenue Clearinghouse	050	0	Fundshifts	Essential Packages
070-00-00-00000	Revenue Clearinghouse	060	0	Technical Adjustments	Essential Packages
070-00-00-00000	Revenue Clearinghouse	070	0	Revenue Shortfalls	Policy Packages
070-00-00-00000	Revenue Clearinghouse	081	0	May 2024 Emergency Board	Policy Packages
070-00-00-00000	Revenue Clearinghouse	082	0	September 2024 Emergency Board	Policy Packages
070-00-00-00000	Revenue Clearinghouse	090	0	Analyst Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	092	0	Statewide AG Adjustment	Policy Packages
070-00-00-00000	Revenue Clearinghouse	093	0	Statewide Adjustment DAS Chgs	Policy Packages
070-00-00-00000	Revenue Clearinghouse	801	0	LFO Analyst Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	802	0	Vacant Position Reductions	Policy Packages
070-00-00-00000	Revenue Clearinghouse	803	0	Federal Revenue Shortfall	Policy Packages
070-00-00-00000	Revenue Clearinghouse	804	0	Position Rebalance	Policy Packages
070-00-00-00000	Revenue Clearinghouse	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	810	0	Statewide Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	811	0	Budget Reconciliation Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	812	0	Policy Bills	Policy Packages
070-00-00-00000	Revenue Clearinghouse	813	0	Updated Base Debt Service Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	816	0	Capital Construction	Policy Packages
070-00-00-00000	Revenue Clearinghouse	840	0	Mandated Caseloads	Policy Packages
070-00-00-00000	Revenue Clearinghouse	845	0	Statutory Caseloads	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
087-00-00-00000	Capital Debt Service and Related Costs	021	0	Phase-in	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	022	0	Phase-out Pgm & One-time Costs	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	031	0	Standard Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	032	0	Above Standard Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	033	0	Exceptional Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	040	0	Mandated Caseload	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	050	0	Fundshifts	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	060	0	Technical Adjustments	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	070	0	Revenue Shortfalls	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	081	0	May 2024 Emergency Board	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	082	0	September 2024 Emergency Board	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	090	0	Analyst Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	092	0	Statewide AG Adjustment	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	093	0	Statewide Adjustment DAS Chgs	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	801	0	LFO Analyst Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	802	0	Vacant Position Reductions	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	803	0	Federal Revenue Shortfall	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	804	0	Position Rebalance	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	810	0	Statewide Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	811	0	Budget Reconciliation Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	812	0	Policy Bills	Policy Packages

Cross Reference Number	*Cross Reference Description*	*Package Number*	Priority	*Package Description*	*Package Group*
087-00-00-00000	Capital Debt Service and Related Costs	813	0	Updated Base Debt Service Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	816	0	Capital Construction	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	840	0	Mandated Caseloads	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	845	0	Statutory Caseloads	Policy Packages

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	070	Revenue Shortfalls	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	081	May 2024 Emergency Board	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	081	May 2024 Emergency Board	007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	082	September 2024 Emergency Board	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	082	September 2024 Emergency Board	025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	090	Analyst Adjustments	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	092	Statewide AG Adjustment	001-00-00-00000	Executive Division

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	092	Statewide AG Adjustment	002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	093	Statewide Adjustment DAS Chgs	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	093	Statewide Adjustment DAS Chgs	008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	101	ELVIS Support	003-00-00-00000	Administration
			009-00-00-00000	Information Technology Services Division
			030-00-00-00000	Information Systems Projects
	102	Property Tax Division Shortfall	004-00-00-00000	Property Tax Division
			007-00-00-00000	Collection Division
	103	Customer Experience Improvements	003-00-00-00000	Administration
	104	Cloud Engineering Resources	009-00-00-00000	Information Technology Services Division
	105	Business Customer Service	006-00-00-00000	Business Division
	106	Paid Leave Oregon, Centralized Collections	007-00-00-00000	Collection Division
	107	Cherriots Transit Tax Administration	006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
	801	LFO Analyst Adjustments	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	801	LFO Analyst Adjustments	005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	802	Vacant Position Reductions	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	802	Vacant Position Reductions	087-00-00-00000	Capital Debt Service and Related Costs
	803	Federal Revenue Shortfall	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	804	Position Rebalance	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	804	Position Rebalance	025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	805	Constitutionally Elected Officials Adjustments	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	810	Statewide Adjustments	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	810	Statewide Adjustments	009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	811	Budget Reconciliation Adjustments	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	812	Policy Bills	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	812	Policy Bills	006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	813	Updated Base Debt Service Adjustments	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	816	Capital Construction	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	840	Mandated Caseloads	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	840	Mandated Caseloads	030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	845	Statutory Caseloads	003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collection Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Information Systems Projects
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	240,603,330	(19,548,214)	(19,548,214)	(19,548,214)	(19,548,214)	(19,548,214)
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(151,744,264)	433,742,917	433,742,917	433,742,917	272,669,760	270,415,917
BEGINNING BALANCE						
3400 Other Funds Ltd	88,859,066	414,194,703	414,194,703	414,194,703	253,121,546	250,867,703
TOTAL BEGINNING BALANCE	**$88,859,066**	**$414,194,703**	**$414,194,703**	**$414,194,703**	**$253,121,546**	**$250,867,703**
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	244,249,014	227,766,867	244,441,805	273,348,392	262,064,247	267,928,066
8030 General Fund Debt Svc	6,507,679	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
All Funds	250,756,693	232,226,266	248,901,204	278,581,410	267,297,265	272,987,879
TAXES						
0105 Personal Income Taxes						
8800 General Fund Revenue	25,683,505,082	20,983,995,218	20,983,995,218	29,524,285,996	30,221,769,000	30,235,753,518
0110 Corp Excise and Income Taxes						
8800 General Fund Revenue	3,143,160,639	2,153,441,000	2,153,441,000	2,844,375,677	3,294,781,000	3,281,840,019
0113 Corporate Activity Tax						
3400 Other Funds Ltd	2,567,907,517	2,779,098,000	2,779,098,000	3,172,557,000	3,101,910,000	3,071,710,705
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	247,745,238	1,427,818,218	1,427,818,218	4,279,125,222	4,279,125,222	4,296,701,270

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3430 Other Funds Debt Svc Ltd	1,339,147	113,110	113,110	-	-	-
All Funds	249,084,385	1,427,931,328	1,427,931,328	4,279,125,222	4,279,125,222	4,296,701,270
0135 Cigarette Taxes						
3400 Other Funds Ltd	644,597,043	609,800,000	609,800,000	551,700,000	472,462,924	472,042,311
8800 General Fund Revenue	45,131,055	43,144,000	43,144,000	39,000,000	34,174,000	32,795,228
All Funds	689,728,098	652,944,000	652,944,000	590,700,000	506,636,924	504,837,539
0140 Other Tobacco Products Taxes						
3400 Other Funds Ltd	120,184,017	112,700,000	112,700,000	109,100,000	104,958,010	102,383,727
8800 General Fund Revenue	59,808,259	61,303,000	61,303,000	56,100,000	51,587,000	47,273,233
All Funds	179,992,276	174,003,000	174,003,000	165,200,000	156,545,010	149,656,960
0142 Marijuana Taxes						
3400 Other Funds Ltd	367,921,718	316,860,000	316,860,000	339,048,000	327,949,000	319,997,240
0145 Amusement Taxes						
3400 Other Funds Ltd	5,139,546	4,052,345	4,052,345	3,849,030	3,849,030	3,849,030
8800 General Fund Revenue	2,202,663	1,784,000	1,784,000	1,680,000	1,900,000	874,000
All Funds	7,342,209	5,836,345	5,836,345	5,529,030	5,749,030	4,723,030
0155 Inheritance Taxes						
8800 General Fund Revenue	623,040,490	547,732,000	547,732,000	598,500,000	694,398,000	936,573,000
0160 Eastern Oregon Severance Taxes						
3400 Other Funds Ltd	4,256	31,914	31,914	10,344	10,344	10,344
8800 General Fund Revenue	5,383	6,000	6,000	6,000	6,000	6,000
All Funds	9,639	37,914	37,914	16,344	16,344	16,344
0162 Western Oregon Severance Taxes						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	703,828	1,135,910	1,135,910	1,353,291	1,353,291	1,353,291
8800 General Fund Revenue	79,546	6,000	6,000	110,000	110,000	110,000
All Funds	783,374	1,141,910	1,141,910	1,463,291	1,463,291	1,463,291
0165 Other Severance Taxes						
3400 Other Funds Ltd	2,540	33,478	33,478	4,539	4,539	4,539
0185 Privilege Taxes						
3400 Other Funds Ltd	85,496,674	109,370,046	109,370,046	107,980,000	107,980,000	95,110,681
8800 General Fund Revenue	-	-	-	116,000	116,000	116,000
All Funds	85,496,674	109,370,046	109,370,046	108,096,000	108,096,000	95,226,681
0195 Other Taxes						
3400 Other Funds Ltd	232,496,830	355,998,970	355,998,970	664,876,761	663,333,866	664,843,979
8800 General Fund Revenue	-	-	-	9,876,981	9,876,981	9,876,981
All Funds	232,496,830	355,998,970	355,998,970	674,753,742	673,210,847	674,720,960
TAXES						
3400 Other Funds Ltd	4,272,199,207	5,716,898,881	5,716,898,881	9,229,604,187	9,062,936,226	9,028,007,117
3430 Other Funds Debt Svc Ltd	1,339,147	113,110	113,110	-	-	-
8800 General Fund Revenue	29,556,933,117	23,791,411,218	23,791,411,218	33,074,050,654	34,308,717,981	34,545,217,979
TOTAL TAXES	**$33,830,471,471**	**$29,508,423,209**	**$29,508,423,209**	**$42,303,654,841**	**$43,371,654,207**	**$43,573,225,096**
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	6,263,086	12,443,302	12,443,302	18,503,363	18,503,363	18,503,363
CHARGES FOR SERVICES						
0410 Charges for Services						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	-	22,000,000	22,000,000	15,191,853	15,191,853	17,378,431
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	28,874,959	26,191,447	29,652,289	29,727,957	29,727,957	31,149,366
8800 General Fund Revenue	-	3,953,221	3,953,221	255,537	255,537	1,105
All Funds	28,874,959	30,144,668	33,605,510	29,983,494	29,983,494	31,150,471
BOND SALES						
0555 General Fund Obligation Bonds						
3400 Other Funds Ltd	1,840,000	14,265,000	14,265,000	-	-	8,388,430
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	552,000
All Funds	1,840,000	14,265,000	14,265,000	-	-	8,940,430
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	59,941	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	4,446	-	-	-	-	-
All Funds	64,387	-	-	-	-	-
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	52,068	2,426,683	2,426,683	5,620,139	5,620,139	5,620,139
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	36,463,688	36,989,678	36,989,678	33,782,000	33,782,000	6,632,000
8800 General Fund Revenue	-	-	-	-	-	27,150,000

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
All Funds	36,463,688	36,989,678	36,989,678	33,782,000	33,782,000	33,782,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	74,685,560	193,297,782	198,006,916	69,087,882	69,087,882	69,054,531
8800 General Fund Revenue	13,911,030	-	-	-	-	-
All Funds	88,596,590	193,297,782	198,006,916	69,087,882	69,087,882	69,054,531
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	84,280,547	109,624,212	114,333,346	118,146,070	116,942,522	114,184,127
3430 Other Funds Debt Svc Ltd	1,339,147	113,110	113,110	-	-	552,000
All Funds	85,619,694	109,737,322	114,446,456	118,146,070	116,942,522	114,736,127
1107 Tsfr From Administrative Svcs						
3400 Other Funds Ltd	141,970,200	-	-	-	-	-
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	69,111,107	76,598,940	76,598,940	88,987,522	88,987,522	72,042,793
8800 General Fund Revenue	-	11,561,506	11,561,506	764,922	764,922	2,555
All Funds	69,111,107	88,160,446	88,160,446	89,752,444	89,752,444	72,045,348
TRANSFERS IN						
3400 Other Funds Ltd	295,361,854	186,223,152	190,932,286	207,133,592	205,930,044	186,226,920
3430 Other Funds Debt Svc Ltd	1,339,147	113,110	113,110	-	-	552,000
8800 General Fund Revenue	-	11,561,506	11,561,506	764,922	764,922	2,555
TOTAL TRANSFERS IN	**$296,701,001**	**$197,897,768**	**$202,606,902**	**$207,898,514**	**$206,694,966**	**$186,781,475**
REVENUE CATEGORIES						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	244,249,014	227,766,867	244,441,805	273,348,392	262,064,247	267,928,066
8030 General Fund Debt Svc	6,507,679	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
3400 Other Funds Ltd	4,715,800,363	6,210,735,925	6,223,615,035	9,608,650,973	9,440,779,464	9,370,960,297
3430 Other Funds Debt Svc Ltd	2,682,740	226,220	226,220	-	-	1,104,000
8800 General Fund Revenue	29,570,844,147	23,806,925,945	23,806,925,945	33,075,071,113	34,309,738,440	34,572,371,639
TOTAL REVENUE CATEGORIES	**$34,540,083,943**	**$30,250,114,356**	**$30,279,668,404**	**$42,962,303,496**	**$44,017,815,169**	**$44,217,423,815**
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(84,280,547)	(109,624,212)	(114,333,346)	(118,146,070)	(116,942,522)	(114,184,127)
3430 Other Funds Debt Svc Ltd	(1,339,147)	(113,110)	(113,110)	-	-	(552,000)
All Funds	(85,619,694)	(109,737,322)	(114,446,456)	(118,146,070)	(116,942,522)	(114,736,127)
2048 Transfer to Public Universities						
3400 Other Funds Ltd	-	(5,318,769)	(5,318,769)	(8,159,610)	(8,159,610)	(8,159,610)
2050 Transfer to Other						
3400 Other Funds Ltd	-	(1,199,598,452)	(1,199,598,452)	(4,216,819,910)	(4,193,175,515)	(4,215,303,026)
2060 Transfer to General Fund						
8800 General Fund Revenue	(29,570,844,147)	(23,806,925,945)	(23,806,925,945)	(33,075,071,113)	(34,309,738,440)	(34,572,371,639)
2080 Transfer to Counties						
3400 Other Funds Ltd	(24,826,924)	(69,818,668)	(69,818,668)	(82,040,338)	(82,040,270)	(76,060,367)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,876,601)	(3,273,913)	(3,273,913)	(3,481,309)	(3,481,309)	(3,481,309)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(80,090,388)	(26,750,322)	(26,750,322)	(27,550,764)	(30,594,993)	(30,394,587)

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3430 Other Funds Debt Svc Ltd	(412)	-	-	-	-	-
All Funds	(80,090,800)	(26,750,322)	(26,750,322)	(27,550,764)	(30,594,993)	(30,394,587)
2123 Tsfr To OR Business Development						
3400 Other Funds Ltd	(19,413,004)	(31,664,551)	(31,664,551)	(28,637,203)	(28,606,687)	(31,895,832)
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(23,172,358)	(24,183,511)	(24,183,511)	(26,764,781)	(26,764,781)	(26,764,781)
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(2,540)	(33,478)	(33,478)	(4,312)	(4,312)	(4,180)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(11,092,862)	(11,708,132)	(11,819,864)	(12,644,475)	(12,644,475)	(6,940,350)
2213 Tsfr To Criminal Justice Comm						
3400 Other Funds Ltd	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(78,213,045)	(60,000)	(60,000)	(67,158)	(67,158)	(67,158)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(23,625,943)	(15,632,572)	(15,632,572)	(16,683,572)	(16,625,735)	(16,338,103)
2258 Tsfr To Emergency Management, Dept of						
3400 Other Funds Ltd	(79,416,977)	(171,329,595)	(171,329,595)	(164,900,419)	(164,900,419)	(164,734,690)
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	(44,696,617)	(51,947,115)	(55,296,225)	(63,396,198)	(68,793,509)	(65,846,019)
2260 Tsfr to State Fire Marshal, Dept of						
3400 Other Funds Ltd	-	(10,872,832)	(10,872,832)	(10,570,493)	(10,570,276)	(10,748,088)
2291 Tsfr To Corrections, Dept of						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	(4,846,812)	(5,197,236)	(5,197,236)	(5,948,237)	(1,594,384)	-
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(26,158,806)	(38,059,527)	(38,059,527)	(38,783,234)	(38,783,234)	(33,555,444)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(935,581,824)	(974,277,363)	(974,277,363)	(939,717,489)	(866,469,119)	(830,622,178)
2525 Tsfr To HECC						
3400 Other Funds Ltd	(2,787,053)	(2,196,243)	(2,196,243)	(2,092,654)	(2,092,654)	(2,092,654)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(2,575,831,688)	(2,799,243,534)	(2,799,243,534)	(3,193,213,823)	(3,146,067,306)	(3,092,382,483)
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(17,944,348)	(18,281,231)	(18,281,231)	(31,459,340)	(31,459,340)	(31,459,340)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	-	(30,000)	(30,000)	(5,130,975)	(5,130,975)	(5,130,975)
2730 Tsfr To Transportation, Dept						
3400 Other Funds Ltd	(315,801,105)	(354,683,633)	(354,683,633)	(355,223,966)	(354,798,099)	(372,326,841)
2845 Tsfr To OLCC						
3400 Other Funds Ltd	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
2914 Tsfr To Housing and Com Svcs						
3400 Other Funds Ltd	(74,685,560)	(89,000,000)	(89,000,000)	(68,849,000)	(68,849,000)	(68,849,000)
TRANSFERS OUT						
3400 Other Funds Ltd	(4,438,345,002)	(6,025,784,889)	(6,033,954,865)	(9,433,285,330)	(9,291,615,682)	(9,220,341,142)
3430 Other Funds Debt Svc Ltd	(1,339,559)	(113,110)	(113,110)	-	-	(552,000)
8800 General Fund Revenue	(29,570,844,147)	(23,806,925,945)	(23,806,925,945)	(33,075,071,113)	(34,309,738,440)	(34,572,371,639)

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL TRANSFERS OUT	**($34,010,528,708)**	**($29,832,823,944)**	**($29,840,993,920)**	**($42,508,356,443)**	**($43,601,354,122)**	**($43,793,264,781)**
AVAILABLE REVENUES						
8000 General Fund	244,249,014	227,766,867	244,441,805	273,348,392	262,064,247	267,928,066
8030 General Fund Debt Svc	6,507,679	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
3400 Other Funds Ltd	366,314,427	599,145,739	603,854,873	589,560,346	402,285,328	401,486,858
3430 Other Funds Debt Svc Ltd	1,343,181	113,110	113,110	-	-	552,000
TOTAL AVAILABLE REVENUES	**$618,414,301**	**$831,485,115**	**$852,869,187**	**$868,141,756**	**$669,582,593**	**$675,026,737**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	96,191,943	110,469,980	126,140,859	136,826,145	134,074,541	134,496,798
3400 Other Funds Ltd	33,292,113	41,482,703	47,342,316	52,000,110	52,665,385	50,481,828
All Funds	129,484,056	151,952,683	173,483,175	188,826,255	186,739,926	184,978,626
3160 Temporary Appointments						
8000 General Fund	68,430	68,622	68,622	71,504	71,504	71,504
3400 Other Funds Ltd	7,450	212,797	212,797	221,734	221,734	221,734
All Funds	75,880	281,419	281,419	293,238	293,238	293,238
3170 Overtime Payments						
8000 General Fund	1,105,106	112,694	112,694	117,427	117,427	117,427
3400 Other Funds Ltd	543,481	36,243	36,243	37,765	37,765	37,765
All Funds	1,648,587	148,937	148,937	155,192	155,192	155,192
3180 Shift Differential						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	9,770	32,540	32,540	33,906	33,906	33,906
3400 Other Funds Ltd	5,389	19,072	19,072	19,873	19,873	19,873
All Funds	15,159	51,612	51,612	53,779	53,779	53,779
3190 All Other Differential						
8000 General Fund	1,203,868	290,110	290,110	302,294	302,294	302,294
3400 Other Funds Ltd	371,256	23,105	23,105	24,075	24,075	24,075
All Funds	1,575,124	313,215	313,215	326,369	326,369	326,369
SALARIES & WAGES						
8000 General Fund	98,579,117	110,973,946	126,644,825	137,351,276	134,599,672	135,021,929
3400 Other Funds Ltd	34,219,689	41,773,920	47,633,533	52,303,557	52,968,832	50,785,275
TOTAL SALARIES & WAGES	**$132,798,806**	**$152,747,866**	**$174,278,358**	**$189,654,833**	**$187,568,504**	**$185,807,204**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	39,627	41,178	41,609	58,159	56,938	56,527
3400 Other Funds Ltd	14,201	15,800	15,904	22,833	22,851	21,912
All Funds	53,828	56,978	57,513	80,992	79,789	78,439
3220 Public Employees' Retire Cont						
8000 General Fund	17,709,417	19,874,280	19,692,831	28,883,688	28,304,748	28,393,581
3400 Other Funds Ltd	6,022,585	7,447,793	7,546,092	10,957,950	11,097,923	10,638,505
All Funds	23,732,002	27,322,073	27,238,923	39,841,638	39,402,671	39,032,086
3221 Pension Obligation Bond						
8000 General Fund	5,334,199	5,852,040	5,852,040	5,267,682	5,267,682	5,267,682
3400 Other Funds Ltd	1,847,048	2,004,624	2,004,624	1,981,164	1,981,164	1,981,164

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
All Funds	7,181,247	7,856,664	7,856,664	7,248,846	7,248,846	7,248,846
3230 Social Security Taxes						
8000 General Fund	7,455,310	8,460,654	8,534,937	10,474,337	10,263,838	10,296,139
3400 Other Funds Ltd	2,574,365	3,183,991	3,202,396	3,987,908	4,038,799	3,871,755
All Funds	10,029,675	11,644,645	11,737,333	14,462,245	14,302,637	14,167,894
3240 Unemployment Assessments						
8000 General Fund	116,179	314,376	314,376	327,579	327,579	327,579
3400 Other Funds Ltd	24,714	78,471	78,471	81,766	81,766	81,766
All Funds	140,893	392,847	392,847	409,345	409,345	409,345
3241 Paid Family Medical Leave Insurance						
8000 General Fund	120,247	440,881	444,764	547,076	536,071	537,764
3400 Other Funds Ltd	42,622	165,549	166,511	207,513	210,172	201,434
All Funds	162,869	606,430	611,275	754,589	746,243	739,198
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	26,777	35,654	36,031	33,689	32,977	32,740
3400 Other Funds Ltd	9,234	13,814	13,906	13,549	13,557	13,007
All Funds	36,011	49,468	49,937	47,238	46,534	45,747
3260 Mass Transit Tax						
8000 General Fund	579,398	674,136	674,136	809,623	809,623	809,623
3400 Other Funds Ltd	200,441	236,136	236,136	304,937	304,937	304,937
All Funds	779,839	910,272	910,272	1,114,560	1,114,560	1,114,560
3270 Flexible Benefits						
8000 General Fund	25,473,437	30,754,762	31,080,426	34,192,985	33,474,427	33,234,260

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	9,241,804	11,839,993	11,915,282	13,511,138	13,521,129	12,966,146
All Funds	34,715,241	42,594,755	42,995,708	47,704,123	46,995,556	46,200,406
3280 Other OPE						
8000 General Fund	(50,367)	-	-	-	-	-
3400 Other Funds Ltd	50,367	-	-	-	-	-
All Funds	-	-	-	-	-	-
OTHER PAYROLL EXPENSES						
8000 General Fund	56,804,224	66,447,961	66,671,150	80,594,818	79,073,883	78,955,895
3400 Other Funds Ltd	20,027,381	24,986,171	25,179,322	31,068,758	31,272,298	30,080,626
TOTAL OTHER PAYROLL EXPENSES	**$76,831,605**	**$91,434,132**	**$91,850,472**	**$111,663,576**	**$110,346,181**	**$109,036,521**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(4,832,834)	(4,832,834)	(7,055,471)	(7,055,471)	(6,719,820)
3400 Other Funds Ltd	-	(667,330)	(667,330)	(2,536,660)	(2,536,660)	(2,536,660)
All Funds	-	(5,500,164)	(5,500,164)	(9,592,131)	(9,592,131)	(9,256,480)
3465 Reconciliation Adjustment						
8000 General Fund	-	(204,460)	(187,945)	-	(16,195)	429,538
3400 Other Funds Ltd	-	213,514	198,681	-	(19,889)	1,547,353
All Funds	-	9,054	10,736	-	(36,084)	1,976,891
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(5,037,294)	(5,020,779)	(7,055,471)	(7,071,666)	(6,290,282)
3400 Other Funds Ltd	-	(453,816)	(468,649)	(2,536,660)	(2,556,549)	(989,307)
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**($5,491,110)**	**($5,489,428)**	**($9,592,131)**	**($9,628,215)**	**($7,279,589)**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
PERSONAL SERVICES						
8000 General Fund	155,383,341	172,384,613	188,295,196	210,890,623	206,601,889	207,687,542
3400 Other Funds Ltd	54,247,070	66,306,275	72,344,206	80,835,655	81,684,581	79,876,594
TOTAL PERSONAL SERVICES	**$209,630,411**	**$238,690,888**	**$260,639,402**	**$291,726,278**	**$288,286,470**	**$287,564,136**
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	271,893	476,376	478,517	529,685	517,289	527,166
3400 Other Funds Ltd	130,362	301,035	301,548	325,949	325,504	325,639
All Funds	402,255	777,411	780,065	855,634	842,793	852,805
4125 Out of State Travel						
8000 General Fund	142,276	442,956	442,956	547,420	547,420	547,420
3400 Other Funds Ltd	48,601	291,174	291,174	333,310	333,310	333,310
All Funds	190,877	734,130	734,130	880,730	880,730	880,730
4150 Employee Training						
8000 General Fund	690,655	1,142,196	1,164,142	1,236,256	1,136,256	1,197,010
3400 Other Funds Ltd	257,286	453,912	459,166	590,909	583,712	588,160
All Funds	947,941	1,596,108	1,623,308	1,827,165	1,719,968	1,785,170
4175 Office Expenses						
8000 General Fund	5,699,665	2,675,643	2,700,685	3,620,297	2,548,329	2,819,426
3400 Other Funds Ltd	1,040,095	2,406,549	2,411,826	3,137,200	2,635,330	2,952,365
All Funds	6,739,760	5,082,192	5,112,511	6,757,497	5,183,659	5,771,791
4200 Telecommunications						
8000 General Fund	1,195,453	2,295,309	2,335,085	2,081,624	1,549,941	1,947,824

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	418,745	815,634	825,159	981,609	981,609	957,663
All Funds	1,614,198	3,110,943	3,160,244	3,063,233	2,531,550	2,905,487
4225 State Gov. Service Charges						
8000 General Fund	8,344,479	10,200,464	10,200,464	11,101,205	10,781,225	10,960,635
3400 Other Funds Ltd	2,030,630	1,771,342	1,771,342	3,722,143	3,613,454	3,674,853
All Funds	10,375,109	11,971,806	11,971,806	14,823,348	14,394,679	14,635,488
4250 Data Processing						
8000 General Fund	3,287,339	2,496,796	2,505,480	2,597,117	2,303,035	2,550,422
3400 Other Funds Ltd	451,736	1,485,803	1,487,883	1,575,338	1,487,495	1,559,682
All Funds	3,739,075	3,982,599	3,993,363	4,172,455	3,790,530	4,110,104
4275 Publicity and Publications						
8000 General Fund	8,787	66,430	66,430	28,431	28,431	28,431
3400 Other Funds Ltd	2,150	90,814	90,814	71,579	71,579	71,579
All Funds	10,937	157,244	157,244	100,010	100,010	100,010
4300 Professional Services						
8000 General Fund	3,061,948	2,865,287	2,865,287	3,060,125	2,860,125	3,111,369
3400 Other Funds Ltd	2,211,778	2,519,480	2,519,480	1,929,468	1,929,468	2,226,110
All Funds	5,273,726	5,384,767	5,384,767	4,989,593	4,789,593	5,337,479
4315 IT Professional Services						
8000 General Fund	8,206,223	8,346,444	8,958,190	9,744,884	9,372,454	9,370,434
3400 Other Funds Ltd	1,838,367	1,720,581	1,904,416	2,034,196	1,909,249	1,908,646
All Funds	10,044,590	10,067,025	10,862,606	11,779,080	11,281,703	11,279,080
4325 Attorney General						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	4,251,321	7,250,509	7,250,509	8,936,978	7,369,386	9,826,359
3400 Other Funds Ltd	937,053	2,159,250	2,159,250	2,661,490	2,560,679	2,926,349
All Funds	5,188,374	9,409,759	9,409,759	11,598,468	9,930,065	12,752,708
4375 Employee Recruitment and Develop						
8000 General Fund	18,041	24,604	24,604	21,723	21,723	21,723
3400 Other Funds Ltd	4,858	14,943	14,943	6,658	6,658	6,658
All Funds	22,899	39,547	39,547	28,381	28,381	28,381
4400 Dues and Subscriptions						
8000 General Fund	332,361	106,525	106,525	99,018	99,018	87,694
3400 Other Funds Ltd	370,536	50,009	50,009	65,429	65,429	61,632
All Funds	702,897	156,534	156,534	164,447	164,447	149,326
4425 Facilities Rental and Taxes						
8000 General Fund	8,840,168	8,434,228	8,434,228	10,354,910	8,612,340	8,631,063
3400 Other Funds Ltd	2,331,928	4,221,525	4,221,525	5,009,101	4,097,851	4,229,617
All Funds	11,172,096	12,655,753	12,655,753	15,364,011	12,710,191	12,860,680
4450 Fuels and Utilities						
3400 Other Funds Ltd	-	4,833	4,833	5,036	5,036	5,036
4475 Facilities Maintenance						
8000 General Fund	571,680	220,330	220,330	170,737	170,737	170,737
3400 Other Funds Ltd	76,550	59,420	59,420	30,819	30,819	30,819
All Funds	648,230	279,750	279,750	201,556	201,556	201,556
4575 Agency Program Related S and S						
8000 General Fund	207,429	844,161	844,161	412,960	33,547	912,960

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	144,868	334,450	334,450	376,631	255,636	376,631
All Funds	352,297	1,178,611	1,178,611	789,591	289,183	1,289,591
4600 Intra-agency Charges						
8000 General Fund	-	131,582	131,582	194,839	185,388	194,839
3400 Other Funds Ltd	-	94,016	94,016	140,741	137,572	140,741
All Funds	-	225,598	225,598	335,580	322,960	335,580
4650 Other Services and Supplies						
8000 General Fund	1,322,102	2,222,559	2,222,559	1,555,503	1,540,911	1,387,767
3400 Other Funds Ltd	853,674	3,764,202	3,764,202	2,731,655	5,170,283	9,357,725
3430 Other Funds Debt Svc Ltd	(1)	-	-	-	-	-
All Funds	2,175,775	5,986,761	5,986,761	4,287,158	6,711,194	10,745,492
4700 Expendable Prop 250 - 5000						
8000 General Fund	54,501	286,293	294,152	137,546	137,546	137,546
3400 Other Funds Ltd	17,130	110,262	112,144	111,044	111,044	111,044
All Funds	71,631	396,555	406,296	248,590	248,590	248,590
4715 IT Expendable Property						
8000 General Fund	3,061,518	1,026,948	1,074,109	2,039,180	2,039,180	1,822,368
3400 Other Funds Ltd	820,413	457,330	468,622	824,136	824,136	762,793
All Funds	3,881,931	1,484,278	1,542,731	2,863,316	2,863,316	2,585,161
SERVICES & SUPPLIES						
8000 General Fund	49,567,839	51,555,640	52,319,995	58,470,438	51,854,281	56,253,193
3400 Other Funds Ltd	13,986,760	23,126,564	23,346,222	26,664,441	27,135,853	32,607,052
3430 Other Funds Debt Svc Ltd	(1)	-	-	-	-	-

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL SERVICES & SUPPLIES	**$63,554,598**	**$74,682,204**	**$75,666,217**	**$85,134,879**	**$78,990,134**	**$88,860,245**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	38,394	38,394	40,006	40,006	40,006
3400 Other Funds Ltd	-	734,920	734,920	765,785	765,785	765,785
All Funds	-	773,314	773,314	805,791	805,791	805,791
5150 Telecommunications Equipment						
8000 General Fund	-	17,970	17,970	18,725	18,725	18,725
3400 Other Funds Ltd	-	30,103	30,103	31,368	31,368	31,368
All Funds	-	48,073	48,073	50,093	50,093	50,093
5550 Data Processing Software						
8000 General Fund	-	8,266	8,266	8,613	8,613	8,613
3400 Other Funds Ltd	-	2,964	2,964	3,088	3,088	3,088
All Funds	-	11,230	11,230	11,701	11,701	11,701
5600 Data Processing Hardware						
8000 General Fund	-	78,896	78,896	82,210	82,210	82,210
3400 Other Funds Ltd	-	49,585	49,585	51,668	51,668	51,668
All Funds	-	128,481	128,481	133,878	133,878	133,878
5900 Other Capital Outlay						
8000 General Fund	751,036	43,411	43,411	45,234	45,234	45,234
3400 Other Funds Ltd	243,951	14,413,526	14,413,526	1,280,893	430,893	430,893
All Funds	994,987	14,456,937	14,456,937	1,326,127	476,127	476,127
CAPITAL OUTLAY						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	751,036	186,937	186,937	194,788	194,788	194,788
3400 Other Funds Ltd	243,951	15,231,098	15,231,098	2,132,802	1,282,802	1,282,802
TOTAL CAPITAL OUTLAY	**$994,987**	**$15,418,035**	**$15,418,035**	**$2,327,590**	**$1,477,590**	**$1,477,590**
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	26,671,978	3,639,677	3,639,677	3,792,543	3,413,289	3,792,543
3400 Other Funds Ltd	58,392,774	76,047,449	75,716,368	56,264,600	56,264,600	57,726,600
All Funds	85,064,752	79,687,126	79,356,045	60,057,143	59,677,889	61,519,143
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	-	333,342	333,342	347,342	347,342	347,342
6035 Dist to Individuals						
3400 Other Funds Ltd	141,970,200	-	-	-	-	-
SPECIAL PAYMENTS						
8000 General Fund	26,671,978	3,639,677	3,639,677	3,792,543	3,413,289	3,792,543
3400 Other Funds Ltd	200,362,974	76,380,791	76,049,710	56,611,942	56,611,942	58,073,942
TOTAL SPECIAL PAYMENTS	**$227,034,952**	**$80,020,468**	**$79,689,387**	**$60,404,485**	**$60,025,231**	**$61,866,485**
DEBT SERVICE						
7100 Principal - Bonds						
8030 General Fund Debt Svc	5,765,116	4,213,339	4,213,339	4,110,000	4,110,000	4,330,000
3430 Other Funds Debt Svc Ltd	1,074,885	105,150	105,150	-	-	-
All Funds	6,840,001	4,318,489	4,318,489	4,110,000	4,110,000	4,330,000
7150 Interest - Bonds						
8030 General Fund Debt Svc	459,713	246,060	246,060	1,123,018	1,123,018	729,813

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3430 Other Funds Debt Svc Ltd	264,198	7,960	7,960	-	-	552,000
All Funds	723,911	254,020	254,020	1,123,018	1,123,018	1,281,813
DEBT SERVICE						
8030 General Fund Debt Svc	6,224,829	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
3430 Other Funds Debt Svc Ltd	1,339,083	113,110	113,110	-	-	552,000
TOTAL DEBT SERVICE	**$7,563,912**	**$4,572,509**	**$4,572,509**	**$5,233,018**	**$5,233,018**	**$5,611,813**
EXPENDITURES						
8000 General Fund	232,374,194	227,766,867	244,441,805	273,348,392	262,064,247	267,928,066
8030 General Fund Debt Svc	6,224,829	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
3400 Other Funds Ltd	268,840,755	181,044,728	186,971,236	166,244,840	166,715,178	171,840,390
3430 Other Funds Debt Svc Ltd	1,339,082	113,110	113,110	-	-	552,000
TOTAL EXPENDITURES	**$508,778,860**	**$413,384,104**	**$435,985,550**	**$444,826,250**	**$434,012,443**	**$445,380,269**
REVERSIONS						
9900 Reversions						
8000 General Fund	(11,874,820)	-	-	-	-	-
8030 General Fund Debt Svc	(282,850)	-	-	-	-	-
All Funds	(12,157,670)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	97,473,672	418,101,011	416,883,637	423,315,506	235,570,150	229,646,468
3430 Other Funds Debt Svc Ltd	4,099	-	-	-	-	-
TOTAL ENDING BALANCE	**$97,477,771**	**$418,101,011**	**$416,883,637**	**$423,315,506**	**$235,570,150**	**$229,646,468**
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	1,122	1,144	1,161	1,185	1,164	1,130

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
8180 Position Reconciliation	-	5	5	-	-	19
TOTAL AUTHORIZED POSITIONS	**1,122**	**1,149**	**1,166**	**1,185**	**1,164**	**1,149**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	1,055.30	1,074.46	1,084.60	1,124.25	1,107.29	1,088.84
8280 FTE Reconciliation	-	4.15	4.15	-	-	5.61
TOTAL AUTHORIZED FTE	**1,055.30**	**1,078.61**	**1,088.75**	**1,124.25**	**1,107.29**	**1,094.45**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	113,852,910	-	-	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(113,852,910)	-	-	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL BEGINNING BALANCE	**-**	**-**	**-**	**-**	**-**	**-**
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	33,395,252	37,061,127	38,418,629	44,790,032	41,741,173	42,834,932
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	7,248,192	12,603,924	13,155,713	16,762,305	15,846,015	16,057,587
REVENUE CATEGORIES						
8000 General Fund	33,395,252	37,061,127	38,418,629	44,790,032	41,741,173	42,834,932
3400 Other Funds Ltd	7,248,192	12,603,924	13,155,713	16,762,305	15,846,015	16,057,587
TOTAL REVENUE CATEGORIES	**$40,643,444**	**$49,665,051**	**$51,574,342**	**$61,552,337**	**$57,587,188**	**$58,892,519**
AVAILABLE REVENUES						
8000 General Fund	33,395,252	37,061,127	38,418,629	44,790,032	41,741,173	42,834,932
3400 Other Funds Ltd	7,248,192	12,603,924	13,155,713	16,762,305	15,846,015	16,057,587
TOTAL AVAILABLE REVENUES	**$40,643,444**	**$49,665,051**	**$51,574,342**	**$61,552,337**	**$57,587,188**	**$58,892,519**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	10,535,499	11,468,516	12,884,780	14,526,952	14,526,952	14,563,259
3400 Other Funds Ltd	2,237,220	3,834,904	4,267,281	4,855,799	4,855,799	4,867,972
All Funds	12,772,719	15,303,420	17,152,061	19,382,751	19,382,751	19,431,231
3160 Temporary Appointments						
8000 General Fund	42,707	30,222	30,222	31,491	31,491	31,491
3400 Other Funds Ltd	6,863	84,988	84,988	88,557	88,557	88,557
All Funds	49,570	115,210	115,210	120,048	120,048	120,048
3170 Overtime Payments						
8000 General Fund	1,902	45,162	45,162	47,059	47,059	47,059
3400 Other Funds Ltd	689	-	-	-	-	-
All Funds	2,591	45,162	45,162	47,059	47,059	47,059
3180 Shift Differential						
8000 General Fund	5	30,839	30,839	32,134	32,134	32,134
3190 All Other Differential						
8000 General Fund	66,462	224,073	224,073	233,484	233,484	233,484
3400 Other Funds Ltd	16,045	23,105	23,105	24,075	24,075	24,075
All Funds	82,507	247,178	247,178	257,559	257,559	257,559
SALARIES & WAGES						
8000 General Fund	10,646,575	11,798,812	13,215,076	14,871,120	14,871,120	14,907,427

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	2,260,817	3,942,997	4,375,374	4,968,431	4,968,431	4,980,604
TOTAL SALARIES & WAGES	**$12,907,392**	**$15,741,809**	**$17,590,450**	**$19,839,551**	**$19,839,551**	**$19,888,031**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	3,024	3,361	3,361	4,742	4,742	4,742
3400 Other Funds Ltd	673	1,109	1,109	1,576	1,576	1,576
All Funds	3,697	4,470	4,470	6,318	6,318	6,318
3220 Public Employees' Retire Cont						
8000 General Fund	2,109,262	2,108,931	2,050,169	3,122,252	3,122,252	3,129,891
3400 Other Funds Ltd	463,320	691,364	810,776	1,026,722	1,026,722	1,029,283
All Funds	2,572,582	2,800,295	2,860,945	4,148,974	4,148,974	4,159,174
3221 Pension Obligation Bond						
8000 General Fund	567,856	642,025	642,025	573,148	573,148	573,148
3400 Other Funds Ltd	117,172	71,794	71,794	188,545	188,545	188,545
All Funds	685,028	713,819	713,819	761,693	761,693	761,693
3230 Social Security Taxes						
8000 General Fund	803,151	886,483	886,483	1,119,837	1,119,837	1,122,615
3400 Other Funds Ltd	164,921	296,240	296,240	374,115	374,115	375,047
All Funds	968,072	1,182,723	1,182,723	1,493,952	1,493,952	1,497,662
3240 Unemployment Assessments						
8000 General Fund	10,366	77,937	77,937	81,210	81,210	81,210
3400 Other Funds Ltd	2,565	45,734	45,734	47,655	47,655	47,655
All Funds	12,931	123,671	123,671	128,865	128,865	128,865

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3241 Paid Family Medical Leave Insurance						
8000 General Fund	14,198	45,448	45,448	58,199	58,199	58,345
3400 Other Funds Ltd	2,740	15,267	15,267	19,144	19,144	19,192
All Funds	16,938	60,715	60,715	77,343	77,343	77,537
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	2,384	2,884	2,884	2,725	2,725	2,725
3400 Other Funds Ltd	522	996	996	961	961	961
All Funds	2,906	3,880	3,880	3,686	3,686	3,686
3260 Mass Transit Tax						
8000 General Fund	63,191	82,407	82,407	89,227	89,227	89,227
3400 Other Funds Ltd	13,048	15,930	15,930	29,812	29,812	29,812
All Funds	76,239	98,337	98,337	119,039	119,039	119,039
3270 Flexible Benefits						
8000 General Fund	2,090,005	2,504,250	2,504,250	2,789,019	2,789,019	2,789,019
3400 Other Funds Ltd	451,775	837,000	837,000	932,283	932,283	932,283
All Funds	2,541,780	3,341,250	3,341,250	3,721,302	3,721,302	3,721,302
OTHER PAYROLL EXPENSES						
8000 General Fund	5,663,437	6,353,726	6,294,964	7,840,359	7,840,359	7,850,922
3400 Other Funds Ltd	1,216,736	1,975,434	2,094,846	2,620,813	2,620,813	2,624,354
TOTAL OTHER PAYROLL EXPENSES	**$6,880,173**	**$8,329,160**	**$8,389,810**	**$10,461,172**	**$10,461,172**	**$10,475,276**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(481,341)	(481,341)	(732,285)	(732,285)	(732,285)

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	-	(37,736)	(37,736)	(244,648)	(244,648)	(244,648)
All Funds	-	(519,077)	(519,077)	(976,933)	(976,933)	(976,933)
3465 Reconciliation Adjustment						
8000 General Fund	-	(322,033)	(322,033)	-	-	9,170
3400 Other Funds Ltd	-	(17,674)	(17,674)	-	-	4,614
All Funds	-	(339,707)	(339,707)	-	-	13,784
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(803,374)	(803,374)	(732,285)	(732,285)	(723,115)
3400 Other Funds Ltd	-	(55,410)	(55,410)	(244,648)	(244,648)	(240,034)
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**($858,784)**	**($858,784)**	**($976,933)**	**($976,933)**	**($963,149)**
PERSONAL SERVICES						
8000 General Fund	16,310,012	17,349,164	18,706,666	21,979,194	21,979,194	22,035,234
3400 Other Funds Ltd	3,477,553	5,863,021	6,414,810	7,344,596	7,344,596	7,364,924
TOTAL PERSONAL SERVICES	**$19,787,565**	**$23,212,185**	**$25,121,476**	**$29,323,790**	**$29,323,790**	**$29,400,158**
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	111,526	133,237	133,237	136,424	136,424	136,424
3400 Other Funds Ltd	1,066	22,363	22,363	45,433	45,433	45,433
All Funds	112,592	155,600	155,600	181,857	181,857	181,857
4125 Out of State Travel						
8000 General Fund	6,542	11,557	11,557	77,479	77,479	77,479
3400 Other Funds Ltd	1,119	5,873	5,873	27,273	27,273	27,273
All Funds	7,661	17,430	17,430	104,752	104,752	104,752

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
4150 Employee Training						
8000 General Fund	204,363	244,270	244,270	399,379	299,379	399,379
3400 Other Funds Ltd	48,965	34,934	34,934	130,807	130,807	130,807
All Funds	253,328	279,204	279,204	530,186	430,186	530,186
4175 Office Expenses						
8000 General Fund	375,781	1,210,748	1,210,748	1,302,133	695,704	1,116,997
3400 Other Funds Ltd	43,255	939,757	939,757	954,806	719,348	954,806
All Funds	419,036	2,150,505	2,150,505	2,256,939	1,415,052	2,071,803
4200 Telecommunications						
8000 General Fund	86,784	612,138	612,138	532,870	232,870	482,870
3400 Other Funds Ltd	21,026	84,139	84,139	171,614	171,614	147,448
All Funds	107,810	696,277	696,277	704,484	404,484	630,318
4225 State Gov. Service Charges						
8000 General Fund	8,071,570	10,200,464	10,200,464	11,101,205	10,781,225	10,960,635
3400 Other Funds Ltd	1,970,185	1,771,342	1,771,342	3,722,143	3,613,454	3,674,853
All Funds	10,041,755	11,971,806	11,971,806	14,823,348	14,394,679	14,635,488
4250 Data Processing						
8000 General Fund	30	101,391	101,391	110,181	110,181	63,486
3400 Other Funds Ltd	4	9,761	9,761	31,869	31,869	16,213
All Funds	34	111,152	111,152	142,050	142,050	79,699
4275 Publicity and Publications						
8000 General Fund	5,566	6,965	6,965	7,258	7,258	7,258
3400 Other Funds Ltd	494	859	859	2,434	2,434	2,434

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
All Funds	6,060	7,824	7,824	9,692	9,692	9,692
4300 Professional Services						
8000 General Fund	528,771	371,000	371,000	396,228	396,228	396,228
3400 Other Funds Ltd	233,437	35,159	35,159	37,550	37,550	37,550
All Funds	762,208	406,159	406,159	433,778	433,778	433,778
4315 IT Professional Services						
8000 General Fund	210	43,520	43,520	420,929	46,479	46,479
3400 Other Funds Ltd	48	2,820	2,820	128,562	3,012	3,012
All Funds	258	46,340	46,340	549,491	49,491	49,491
4325 Attorney General						
8000 General Fund	42,602	174,289	174,289	214,829	198,781	236,207
3400 Other Funds Ltd	6,280	-	-	-	-	-
All Funds	48,882	174,289	174,289	214,829	198,781	236,207
4375 Employee Recruitment and Develop						
8000 General Fund	4,079	7,429	7,429	7,741	7,741	7,741
3400 Other Funds Ltd	974	4,545	4,545	2,596	2,596	2,596
All Funds	5,053	11,974	11,974	10,337	10,337	10,337
4400 Dues and Subscriptions						
8000 General Fund	3,092	60,784	60,784	63,336	63,336	52,012
3400 Other Funds Ltd	514	4,652	4,652	19,324	19,324	15,527
All Funds	3,606	65,436	65,436	82,660	82,660	67,539
4425 Facilities Rental and Taxes						
8000 General Fund	5,606,887	5,604,854	5,604,854	7,101,017	5,778,516	5,778,516

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	1,333,939	2,771,085	2,771,085	3,272,736	2,829,312	2,829,312
All Funds	6,940,826	8,375,939	8,375,939	10,373,753	8,607,828	8,607,828
4475 Facilities Maintenance						
8000 General Fund	41,626	155,011	155,011	4,703	4,703	4,703
3400 Other Funds Ltd	12,163	33,203	33,203	1,576	1,576	1,576
All Funds	53,789	188,214	188,214	6,279	6,279	6,279
4600 Intra-agency Charges						
8000 General Fund	-	31,034	31,034	27,571	18,120	27,571
3400 Other Funds Ltd	-	2,971	2,971	9,244	6,075	9,244
All Funds	-	34,005	34,005	36,815	24,195	36,815
4650 Other Services and Supplies						
8000 General Fund	134,380	40,909	40,909	66,613	66,613	66,613
3400 Other Funds Ltd	11,969	891,095	891,095	548,394	548,394	450,319
All Funds	146,349	932,004	932,004	615,007	615,007	516,932
4700 Expendable Prop 250 - 5000						
8000 General Fund	7,883	198,377	198,377	33,854	33,854	33,854
3400 Other Funds Ltd	1,614	20,352	20,352	11,809	11,809	11,809
All Funds	9,497	218,729	218,729	45,663	45,663	45,663
4715 IT Expendable Property						
8000 General Fund	378,195	360,460	360,460	657,534	657,534	755,692
3400 Other Funds Ltd	73,785	28,096	28,096	218,371	218,371	251,282
All Funds	451,980	388,556	388,556	875,905	875,905	1,006,974
SERVICES & SUPPLIES						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	15,609,887	19,568,437	19,568,437	22,661,284	19,612,425	20,650,144
3400 Other Funds Ltd	3,760,837	6,663,006	6,663,006	9,336,541	8,420,251	8,611,494
TOTAL SERVICES & SUPPLIES	**$19,370,724**	**$26,231,443**	**$26,231,443**	**$31,997,825**	**$28,032,676**	**$29,261,638**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	38,394	38,394	40,006	40,006	40,006
3400 Other Funds Ltd	-	23,943	23,943	24,948	24,948	24,948
All Funds	-	62,337	62,337	64,954	64,954	64,954
5150 Telecommunications Equipment						
8000 General Fund	-	17,970	17,970	18,725	18,725	18,725
3400 Other Funds Ltd	-	1,405	1,405	1,464	1,464	1,464
All Funds	-	19,375	19,375	20,189	20,189	20,189
5550 Data Processing Software						
8000 General Fund	-	8,266	8,266	8,613	8,613	8,613
3400 Other Funds Ltd	-	2,964	2,964	3,088	3,088	3,088
All Funds	-	11,230	11,230	11,701	11,701	11,701
5600 Data Processing Hardware						
8000 General Fund	-	78,896	78,896	82,210	82,210	82,210
3400 Other Funds Ltd	-	49,585	49,585	51,668	51,668	51,668
All Funds	-	128,481	128,481	133,878	133,878	133,878
5900 Other Capital Outlay						
8000 General Fund	11,441	-	-	-	-	-
3400 Other Funds Ltd	9,802	-	-	-	-	-

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
All Funds	21,243	-	-	-	-	-
CAPITAL OUTLAY						
8000 General Fund	11,441	143,526	143,526	149,554	149,554	149,554
3400 Other Funds Ltd	9,802	77,897	77,897	81,168	81,168	81,168
TOTAL CAPITAL OUTLAY	**$21,243**	**$221,423**	**$221,423**	**$230,722**	**$230,722**	**$230,722**
EXPENDITURES						
8000 General Fund	31,931,340	37,061,127	38,418,629	44,790,032	41,741,173	42,834,932
3400 Other Funds Ltd	7,248,192	12,603,924	13,155,713	16,762,305	15,846,015	16,057,586
TOTAL EXPENDITURES	**$39,179,532**	**$49,665,051**	**$51,574,342**	**$61,552,337**	**$57,587,188**	**$58,892,518**
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,463,912)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	-	-	1
TOTAL ENDING BALANCE	**-**	**-**	**-**	**-**	**-**	**$1**
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	80	86	86	88	88	88
8180 Position Reconciliation	-	(1)	(1)	-	-	-
TOTAL AUTHORIZED POSITIONS	**80**	**85**	**85**	**88**	**88**	**88**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	75.55	84.39	84.39	87.76	87.76	87.76
8280 FTE Reconciliation	-	(1.00)	(1.00)	-	-	-
TOTAL AUTHORIZED FTE	**75.55**	**83.39**	**83.39**	**87.76**	**87.76**	**87.76**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	42,980,392	20,868,164	22,584,513	25,617,566	24,975,850	26,068,383
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	41,362,320	47,727,781	47,796,858	39,007,442	38,998,081	39,381,592
REVENUE CATEGORIES						
8000 General Fund	42,980,392	20,868,164	22,584,513	25,617,566	24,975,850	26,068,383
3400 Other Funds Ltd	41,362,320	47,727,781	47,796,858	39,007,442	38,998,081	39,381,592
TOTAL REVENUE CATEGORIES	**$84,342,712**	**$68,595,945**	**$70,381,371**	**$64,625,008**	**$63,973,931**	**$65,449,975**
AVAILABLE REVENUES						
8000 General Fund	42,980,392	20,868,164	22,584,513	25,617,566	24,975,850	26,068,383
3400 Other Funds Ltd	41,362,320	47,727,781	47,796,858	39,007,442	38,998,081	39,381,592
TOTAL AVAILABLE REVENUES	**$84,342,712**	**$68,595,945**	**$70,381,371**	**$64,625,008**	**$63,973,931**	**$65,449,975**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	10,206,689	11,471,940	12,895,019	14,512,379	14,512,379	14,358,347
3400 Other Funds Ltd	3,113,173	3,120,216	3,530,642	2,636,917	2,636,917	2,633,773
All Funds	13,319,862	14,592,156	16,425,661	17,149,296	17,149,296	16,992,120
3160 Temporary Appointments						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
8000 General Fund	-	22,580	22,580	23,528	23,528	23,528
3170 Overtime Payments						
8000 General Fund	15,962	12,439	12,439	12,961	12,961	12,961
3400 Other Funds Ltd	4,970	-	-	-	-	-
All Funds	20,932	12,439	12,439	12,961	12,961	12,961
3180 Shift Differential						
8000 General Fund	154	1,701	1,701	1,772	1,772	1,772
3400 Other Funds Ltd	49	-	-	-	-	-
All Funds	203	1,701	1,701	1,772	1,772	1,772
3190 All Other Differential						
8000 General Fund	43,222	37,029	37,029	38,584	38,584	38,584
3400 Other Funds Ltd	8,698	-	-	-	-	-
All Funds	51,920	37,029	37,029	38,584	38,584	38,584
SALARIES & WAGES						
8000 General Fund	10,266,027	11,545,689	12,968,768	14,589,224	14,589,224	14,435,192
3400 Other Funds Ltd	3,126,890	3,120,216	3,530,642	2,636,917	2,636,917	2,633,773
TOTAL SALARIES & WAGES	**$13,392,917**	**$14,665,905**	**$16,499,410**	**$17,226,141**	**$17,226,141**	**$17,068,965**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	3,240	3,288	3,288	4,845	4,845	4,774
3400 Other Funds Ltd	977	911	911	843	843	842
All Funds	4,217	4,199	4,199	5,688	5,688	5,616
3220 Public Employees' Retire Cont						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	1,932,141	2,064,948	2,027,137	3,064,621	3,064,621	3,032,212
3400 Other Funds Ltd	547,518	559,144	548,876	554,792	554,792	554,131
All Funds	2,479,659	2,624,092	2,576,013	3,619,413	3,619,413	3,586,343
3221 Pension Obligation Bond						
8000 General Fund	577,306	608,909	608,909	525,151	525,151	525,151
3400 Other Funds Ltd	163,981	164,909	164,909	149,367	149,367	149,367
All Funds	741,287	773,818	773,818	674,518	674,518	674,518
3230 Social Security Taxes						
8000 General Fund	786,087	881,369	881,369	1,114,139	1,114,139	1,102,355
3400 Other Funds Ltd	225,385	238,486	238,486	201,517	201,517	201,277
All Funds	1,011,472	1,119,855	1,119,855	1,315,656	1,315,656	1,303,632
3240 Unemployment Assessments						
8000 General Fund	3,246	22,504	22,504	23,449	23,449	23,449
3400 Other Funds Ltd	2,018	1,516	1,516	1,580	1,580	1,580
All Funds	5,264	24,020	24,020	25,029	25,029	25,029
3241 Paid Family Medical Leave Insurance						
8000 General Fund	12,411	45,861	45,861	58,134	58,134	57,518
3400 Other Funds Ltd	3,669	12,454	12,454	10,544	10,544	10,531
All Funds	16,080	58,315	58,315	68,678	68,678	68,049
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	2,225	2,858	2,858	2,791	2,791	2,750
3400 Other Funds Ltd	669	787	787	526	526	525
All Funds	2,894	3,645	3,645	3,317	3,317	3,275

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3260 Mass Transit Tax						
8000 General Fund	62,558	69,275	69,275	80,503	80,503	80,503
3400 Other Funds Ltd	17,891	18,721	18,721	22,854	22,854	22,854
All Funds	80,449	87,996	87,996	103,357	103,357	103,357
3270 Flexible Benefits						
8000 General Fund	2,346,436	2,457,774	2,457,774	2,836,469	2,836,469	2,794,909
3400 Other Funds Ltd	636,381	680,526	680,526	513,763	513,763	512,915
All Funds	2,982,817	3,138,300	3,138,300	3,350,232	3,350,232	3,307,824
3280 Other OPE						
8000 General Fund	(48,249)	-	-	-	-	-
3400 Other Funds Ltd	48,249	-	-	-	-	-
All Funds	-	-	-	-	-	-
OTHER PAYROLL EXPENSES						
8000 General Fund	5,677,401	6,156,786	6,118,975	7,710,102	7,710,102	7,623,621
3400 Other Funds Ltd	1,646,738	1,677,454	1,667,186	1,455,786	1,455,786	1,454,022
TOTAL OTHER PAYROLL EXPENSES	**$7,324,139**	**$7,834,240**	**$7,786,161**	**$9,165,888**	**$9,165,888**	**$9,077,643**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(240,263)	(240,263)	(1,006,357)	(1,006,357)	(670,706)
3400 Other Funds Ltd	-	(24,160)	(24,160)	(190,445)	(190,445)	(190,445)
All Funds	-	(264,423)	(264,423)	(1,196,802)	(1,196,802)	(861,151)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	-	-	-	-	5

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(240,263)	(240,263)	(1,006,357)	(1,006,357)	(670,706)
3400 Other Funds Ltd	-	(24,160)	(24,160)	(190,445)	(190,445)	(190,440)
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**($264,423)**	**($264,423)**	**($1,196,802)**	**($1,196,802)**	**($861,146)**
PERSONAL SERVICES						
8000 General Fund	15,943,428	17,462,212	18,847,480	21,292,969	21,292,969	21,388,107
3400 Other Funds Ltd	4,773,628	4,773,510	5,173,668	3,902,258	3,902,258	3,897,355
TOTAL PERSONAL SERVICES	**$20,717,056**	**$22,235,722**	**$24,021,148**	**$25,195,227**	**$25,195,227**	**$25,285,462**
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	18,195	80,049	80,049	43,513	43,427	42,473
3400 Other Funds Ltd	12,880	33,388	33,388	22,889	22,835	22,611
All Funds	31,075	113,437	113,437	66,402	66,262	65,084
4125 Out of State Travel						
8000 General Fund	10,999	54,746	54,746	57,046	57,046	57,046
3400 Other Funds Ltd	6,416	5,757	5,757	5,999	5,999	5,999
All Funds	17,415	60,503	60,503	63,045	63,045	63,045
4150 Employee Training						
8000 General Fund	100,914	257,460	257,460	169,040	169,040	159,040
3400 Other Funds Ltd	42,815	70,691	70,691	67,370	67,370	64,897
All Funds	143,729	328,151	328,151	236,410	236,410	223,937
4175 Office Expenses						
8000 General Fund	168,183	120,586	120,586	229,461	204,632	218,603

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	70,931	49,940	49,940	57,798	55,039	35,348
All Funds	239,114	170,526	170,526	287,259	259,671	253,951
4200 Telecommunications						
8000 General Fund	48,965	101,656	101,656	107,142	107,142	97,142
3400 Other Funds Ltd	18,199	12,792	12,792	13,875	13,875	13,875
All Funds	67,164	114,448	114,448	121,017	121,017	111,017
4225 State Gov. Service Charges						
8000 General Fund	91,358	-	-	-	-	-
3400 Other Funds Ltd	22,845	-	-	-	-	-
All Funds	114,203	-	-	-	-	-
4250 Data Processing						
8000 General Fund	310	3,510	3,510	-	-	-
3400 Other Funds Ltd	42	1,170	1,170	-	-	-
All Funds	352	4,680	4,680	-	-	-
4275 Publicity and Publications						
8000 General Fund	465	2,036	2,036	2,122	2,122	2,122
3400 Other Funds Ltd	220	4,880	4,880	4,877	4,877	4,877
All Funds	685	6,916	6,916	6,999	6,999	6,999
4300 Professional Services						
8000 General Fund	180,463	354,416	354,416	378,517	378,517	528,517
3400 Other Funds Ltd	1,212,767	1,525,598	1,525,598	868,000	868,000	1,268,000
All Funds	1,393,230	1,880,014	1,880,014	1,246,517	1,246,517	1,796,517
4315 IT Professional Services						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	-	-	331,081	353,595	353,595	353,595
4325 Attorney General						
8000 General Fund	1,469,988	2,086,465	2,086,465	2,571,777	1,979,665	2,827,716
3400 Other Funds Ltd	197,990	65,646	65,646	80,915	74,871	88,967
All Funds	1,667,978	2,152,111	2,152,111	2,652,692	2,054,536	2,916,683
4375 Employee Recruitment and Develop						
8000 General Fund	758	2,721	2,721	1,272	1,272	1,272
3400 Other Funds Ltd	102	8,171	8,171	1,741	1,741	1,741
All Funds	860	10,892	10,892	3,013	3,013	3,013
4400 Dues and Subscriptions						
8000 General Fund	29,998	13,057	13,057	11,587	11,587	11,587
3400 Other Funds Ltd	16,919	43,258	43,258	43,917	43,917	43,917
All Funds	46,917	56,315	56,315	55,504	55,504	55,504
4425 Facilities Rental and Taxes						
8000 General Fund	57,599	57,201	57,201	75,994	51,305	57,632
3400 Other Funds Ltd	13,083	22,245	22,245	22,629	22,125	18,831
All Funds	70,682	79,446	79,446	98,623	73,430	76,463
4475 Facilities Maintenance						
8000 General Fund	15,419	2,137	2,137	2,227	2,227	2,227
3400 Other Funds Ltd	2,077	218	218	227	227	227
All Funds	17,496	2,355	2,355	2,454	2,454	2,454
4600 Intra-agency Charges						
8000 General Fund	-	20,049	20,049	79,243	79,243	79,243

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	-	5,621	5,621	42,327	42,327	42,327
All Funds	-	25,670	25,670	121,570	121,570	121,570
4650 Other Services and Supplies						
8000 General Fund	67,849	100,432	100,432	51,244	51,244	51,244
3400 Other Funds Ltd	9,200	83,684	83,684	33,480	33,480	33,480
All Funds	77,049	184,116	184,116	84,724	84,724	84,724
4700 Expendable Prop 250 - 5000						
8000 General Fund	2,613	1,379	1,379	3,647	3,647	3,647
3400 Other Funds Ltd	527	88	88	3,647	3,647	3,647
All Funds	3,140	1,467	1,467	7,294	7,294	7,294
4715 IT Expendable Property						
8000 General Fund	221,145	148,052	148,052	187,170	187,170	187,170
3400 Other Funds Ltd	83,077	51,646	51,646	90,800	90,800	90,800
All Funds	304,222	199,698	199,698	277,970	277,970	277,970
SERVICES & SUPPLIES						
8000 General Fund	2,485,221	3,405,952	3,737,033	4,324,597	3,682,881	4,680,276
3400 Other Funds Ltd	1,710,090	1,984,793	1,984,793	1,360,491	1,351,130	1,739,544
TOTAL SERVICES & SUPPLIES	**$4,195,311**	**$5,390,745**	**$5,721,826**	**$5,685,088**	**$5,034,011**	**$6,419,820**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	13,391	13,391	13,953	13,953	13,953
5150 Telecommunications Equipment						
3400 Other Funds Ltd	-	3,973	3,973	4,140	4,140	4,140

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
CAPITAL OUTLAY						
3400 Other Funds Ltd	-	17,364	17,364	18,093	18,093	18,093
TOTAL CAPITAL OUTLAY	**-**	**$17,364**	**$17,364**	**$18,093**	**$18,093**	**$18,093**
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	23,199,999	-	-	-	-	-
3400 Other Funds Ltd	34,878,602	40,952,114	40,621,033	33,726,600	33,726,600	33,726,600
All Funds	58,078,601	40,952,114	40,621,033	33,726,600	33,726,600	33,726,600
EXPENDITURES						
8000 General Fund	41,628,648	20,868,164	22,584,513	25,617,566	24,975,850	26,068,383
3400 Other Funds Ltd	41,362,320	47,727,781	47,796,858	39,007,442	38,998,081	39,381,592
TOTAL EXPENDITURES	**$82,990,968**	**$68,595,945**	**$70,381,371**	**$64,625,008**	**$63,973,931**	**$65,449,975**
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,351,744)	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	80	80	80	79	79	78
TOTAL AUTHORIZED POSITIONS	**80**	**80**	**80**	**79**	**79**	**78**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	79.25	79.25	79.25	79.00	79.00	78.00
TOTAL AUTHORIZED FTE	**79.25**	**79.25**	**79.25**	**79.00**	**79.00**	**78.00**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	61,552,575	63,571,867	69,317,300	77,901,662	76,054,521	76,402,324
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	1,282,692	1,511,797	1,625,817	1,927,133	2,911,190	1,897,351
1107 Tsfr From Administrative Svcs						
3400 Other Funds Ltd	141,970,200	-	-	-	-	-
TRANSFERS IN						
3400 Other Funds Ltd	143,252,892	1,511,797	1,625,817	1,927,133	2,911,190	1,897,351
TOTAL TRANSFERS IN	**$143,252,892**	**$1,511,797**	**$1,625,817**	**$1,927,133**	**$2,911,190**	**$1,897,351**
REVENUE CATEGORIES						
8000 General Fund	61,552,575	63,571,867	69,317,300	77,901,662	76,054,521	76,402,324
3400 Other Funds Ltd	143,252,892	1,511,797	1,625,817	1,927,133	2,911,190	1,897,351
TOTAL REVENUE CATEGORIES	**$204,805,467**	**$65,083,664**	**$70,943,117**	**$79,828,795**	**$78,965,711**	**$78,299,675**
AVAILABLE REVENUES						
8000 General Fund	61,552,575	63,571,867	69,317,300	77,901,662	76,054,521	76,402,324
3400 Other Funds Ltd	143,252,892	1,511,797	1,625,817	1,927,133	2,911,190	1,897,351
TOTAL AVAILABLE REVENUES	**$204,805,467**	**$65,083,664**	**$70,943,117**	**$79,828,795**	**$78,965,711**	**$78,299,675**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	28,457,760	34,986,107	40,355,723	43,779,116	43,108,530	43,136,450
3400 Other Funds Ltd	647,897	681,312	787,539	952,198	1,599,072	942,984
All Funds	29,105,657	35,667,419	41,143,262	44,731,314	44,707,602	44,079,434
3160 Temporary Appointments						
8000 General Fund	25,723	9,731	9,731	10,140	10,140	10,140
3400 Other Funds Ltd	587	55,561	55,561	57,895	57,895	57,895
All Funds	26,310	65,292	65,292	68,035	68,035	68,035
3170 Overtime Payments						
8000 General Fund	499,388	2,664	2,664	2,776	2,776	2,776
3400 Other Funds Ltd	11,359	453	453	472	472	472
All Funds	510,747	3,117	3,117	3,248	3,248	3,248
3180 Shift Differential						
8000 General Fund	4,219	-	-	-	-	-
3400 Other Funds Ltd	96	-	-	-	-	-
All Funds	4,315	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	407,087	2,578	2,578	2,686	2,686	2,686
3400 Other Funds Ltd	9,249	-	-	-	-	-
All Funds	416,336	2,578	2,578	2,686	2,686	2,686
SALARIES & WAGES						
8000 General Fund	29,394,177	35,001,080	40,370,696	43,794,718	43,124,132	43,152,052
3400 Other Funds Ltd	669,188	737,326	843,553	1,010,565	1,657,439	1,001,351

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL SALARIES & WAGES	**$30,063,365**	**$35,738,406**	**$41,214,249**	**$44,805,283**	**$44,781,571**	**$44,153,403**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	12,562	13,739	13,995	19,710	19,413	19,171
3400 Other Funds Ltd	285	254	262	339	618	332
All Funds	12,847	13,993	14,257	20,049	20,031	19,503
3220 Public Employees' Retire Cont						
8000 General Fund	5,107,292	6,270,452	6,325,243	9,212,271	9,071,181	9,077,053
3400 Other Funds Ltd	116,333	122,179	123,424	200,427	336,528	198,490
All Funds	5,223,625	6,392,631	6,448,667	9,412,698	9,407,709	9,275,543
3221 Pension Obligation Bond						
8000 General Fund	1,581,078	1,768,393	1,768,393	1,707,894	1,707,894	1,707,894
3400 Other Funds Ltd	36,001	34,360	34,360	37,172	37,172	37,172
All Funds	1,617,079	1,802,753	1,802,753	1,745,066	1,745,066	1,745,066
3230 Social Security Taxes						
8000 General Fund	2,225,357	2,675,577	2,713,561	3,348,229	3,296,928	3,299,064
3400 Other Funds Ltd	50,662	56,351	57,127	77,267	126,754	76,564
All Funds	2,276,019	2,731,928	2,770,688	3,425,496	3,423,682	3,375,628
3240 Unemployment Assessments						
8000 General Fund	8,164	32,777	32,777	34,153	34,153	34,153
3400 Other Funds Ltd	184	1,162	1,162	1,211	1,211	1,211
All Funds	8,348	33,939	33,939	35,364	35,364	35,364
3241 Paid Family Medical Leave Insurance						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
8000 General Fund	34,947	139,718	141,702	175,077	172,394	172,508
3400 Other Funds Ltd	795	2,730	2,770	3,824	6,412	3,786
All Funds	35,742	142,448	144,472	178,901	178,806	176,294
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	8,455	11,902	12,126	11,401	11,229	11,090
3400 Other Funds Ltd	192	245	253	287	449	283
All Funds	8,647	12,147	12,379	11,688	11,678	11,373
3260 Mass Transit Tax						
8000 General Fund	162,491	200,816	200,816	262,768	262,768	262,768
3400 Other Funds Ltd	3,630	4,236	4,236	6,064	6,064	6,064
All Funds	166,121	205,052	205,052	268,832	268,832	268,832
3270 Flexible Benefits						
8000 General Fund	8,405,346	10,264,716	10,458,756	11,550,035	11,375,725	11,234,023
3400 Other Funds Ltd	191,271	199,584	203,544	258,826	422,534	253,244
All Funds	8,596,617	10,464,300	10,662,300	11,808,861	11,798,259	11,487,267
OTHER PAYROLL EXPENSES						
8000 General Fund	17,545,692	21,378,090	21,667,369	26,321,538	25,951,685	25,817,724
3400 Other Funds Ltd	399,353	421,101	427,138	585,417	937,742	577,146
TOTAL OTHER PAYROLL EXPENSES	**$17,945,045**	**$21,799,191**	**$22,094,507**	**$26,906,955**	**$26,889,427**	**$26,394,870**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(1,758,946)	(1,758,946)	(2,178,082)	(2,178,082)	(2,178,082)
3400 Other Funds Ltd	-	(12,655)	(12,655)	(50,173)	(50,173)	(50,173)

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
All Funds	-	(1,771,601)	(1,771,601)	(2,228,255)	(2,228,255)	(2,228,255)
3465 Reconciliation Adjustment						
8000 General Fund	-	93,660	91,987	-	24	262,473
3400 Other Funds Ltd	-	3,389	3,130	-	(24)	7,355
All Funds	-	97,049	95,117	-	-	269,828
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(1,665,286)	(1,666,959)	(2,178,082)	(2,178,058)	(1,915,609)
3400 Other Funds Ltd	-	(9,266)	(9,525)	(50,173)	(50,197)	(42,818)
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**($1,674,552)**	**($1,676,484)**	**($2,228,255)**	**($2,228,255)**	**($1,958,427)**
PERSONAL SERVICES						
8000 General Fund	46,939,869	54,713,884	60,371,106	67,938,174	66,897,759	67,054,167
3400 Other Funds Ltd	1,068,541	1,149,161	1,261,166	1,545,809	2,544,984	1,535,679
TOTAL PERSONAL SERVICES	**$48,008,410**	**$55,863,045**	**$61,632,272**	**$69,483,983**	**$69,442,743**	**$68,589,846**
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	120,988	161,937	163,158	240,624	232,722	239,145
3400 Other Funds Ltd	2,738	2,233	2,262	3,798	3,620	3,766
All Funds	123,726	164,170	165,420	244,422	236,342	242,911
4125 Out of State Travel						
8000 General Fund	5,597	10,115	10,115	30,963	30,963	30,963
3400 Other Funds Ltd	129	-	-	417	417	417
All Funds	5,726	10,115	10,115	31,380	31,380	31,380
4150 Employee Training						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	172,301	181,428	193,932	178,117	178,117	147,371
3400 Other Funds Ltd	4,069	3,437	3,733	3,401	3,401	2,849
All Funds	176,370	184,865	197,665	181,518	181,518	150,220
4175 Office Expenses						
8000 General Fund	3,590,776	609,714	625,243	1,126,607	826,127	649,950
3400 Other Funds Ltd	83,953	98,594	98,883	112,518	105,759	100,946
All Funds	3,674,729	708,308	724,126	1,239,125	931,886	750,896
4200 Telecommunications						
8000 General Fund	476,885	707,788	730,449	510,523	510,523	510,523
3400 Other Funds Ltd	10,850	15,709	16,248	12,072	12,072	12,072
All Funds	487,735	723,497	746,697	522,595	522,595	522,595
4225 State Gov. Service Charges						
8000 General Fund	4,873	-	-	-	-	-
3400 Other Funds Ltd	110	-	-	-	-	-
All Funds	4,983	-	-	-	-	-
4250 Data Processing						
8000 General Fund	-	9,529	14,478	-	-	-
3400 Other Funds Ltd	-	2,594	2,711	-	-	-
All Funds	-	12,123	17,189	-	-	-
4275 Publicity and Publications						
8000 General Fund	1,004	1,784	1,784	372	372	372
3400 Other Funds Ltd	23	-	-	-	-	-
All Funds	1,027	1,784	1,784	372	372	372

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
4300 Professional Services						
8000 General Fund	304,670	562,336	562,336	600,574	600,574	600,574
3400 Other Funds Ltd	7,981	8,536	8,536	9,117	9,117	9,117
All Funds	312,651	570,872	570,872	609,691	609,691	609,691
4315 IT Professional Services						
8000 General Fund	1,308,000	903,436	903,436	964,870	964,870	964,870
3400 Other Funds Ltd	-	96	96	103	103	103
All Funds	1,308,000	903,532	903,532	964,973	964,973	964,973
4325 Attorney General						
8000 General Fund	1,286,554	1,819,548	1,819,548	2,242,775	2,075,240	2,465,973
3400 Other Funds Ltd	3,438	3,524	3,524	4,343	4,019	4,777
All Funds	1,289,992	1,823,072	1,823,072	2,247,118	2,079,259	2,470,750
4375 Employee Recruitment and Develop						
8000 General Fund	6,099	8,550	8,550	6,558	6,558	6,558
3400 Other Funds Ltd	161	227	227	237	237	237
All Funds	6,260	8,777	8,777	6,795	6,795	6,795
4400 Dues and Subscriptions						
8000 General Fund	1,630	9,560	9,560	-	-	-
3400 Other Funds Ltd	37	-	-	-	-	-
All Funds	1,667	9,560	9,560	-	-	-
4425 Facilities Rental and Taxes						
8000 General Fund	2,967,006	2,621,746	2,621,746	2,971,315	2,640,506	2,641,668
3400 Other Funds Ltd	67,206	197,411	197,411	205,714	197,857	197,784

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
All Funds	3,034,212	2,819,157	2,819,157	3,177,029	2,838,363	2,839,452
4475 Facilities Maintenance						
8000 General Fund	407,345	33,362	33,362	132,734	132,734	132,734
3400 Other Funds Ltd	8,294	153	153	2,084	2,084	2,084
All Funds	415,639	33,515	33,515	134,818	134,818	134,818
4575 Agency Program Related S and S						
8000 General Fund	10	-	-	-	-	-
4600 Intra-agency Charges						
8000 General Fund	-	-	-	4,145	4,145	4,145
3400 Other Funds Ltd	-	2,525	2,525	2,790	2,790	2,790
All Funds	-	2,525	2,525	6,935	6,935	6,935
4650 Other Services and Supplies						
8000 General Fund	408,598	1,026,153	1,026,153	435,211	435,211	435,211
3400 Other Funds Ltd	11,001	16,792	16,792	6,908	6,908	6,908
All Funds	419,599	1,042,945	1,042,945	442,119	442,119	442,119
4700 Expendable Prop 250 - 5000						
8000 General Fund	7,191	18,440	22,917	25,003	25,003	25,003
3400 Other Funds Ltd	164	2,183	2,290	2,408	2,408	2,408
All Funds	7,355	20,623	25,207	27,411	27,411	27,411
4715 IT Expendable Property						
8000 General Fund	609,328	129,146	156,016	447,863	447,863	447,863
3400 Other Funds Ltd	13,997	2,023	2,661	8,538	8,538	8,538
All Funds	623,325	131,169	158,677	456,401	456,401	456,401

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
SERVICES & SUPPLIES						
8000 General Fund	11,678,855	8,814,572	8,902,783	9,918,254	9,111,528	9,302,923
3400 Other Funds Ltd	214,151	356,037	358,052	374,448	359,330	354,796
TOTAL SERVICES & SUPPLIES	**$11,893,006**	**$9,170,609**	**$9,260,835**	**$10,292,702**	**$9,470,858**	**$9,657,719**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	5,091	5,091	5,305	5,305	5,305
5150 Telecommunications Equipment						
3400 Other Funds Ltd	-	622	622	648	648	648
5900 Other Capital Outlay						
8000 General Fund	-	43,411	43,411	45,234	45,234	45,234
3400 Other Funds Ltd	-	886	886	923	923	923
All Funds	-	44,297	44,297	46,157	46,157	46,157
CAPITAL OUTLAY						
8000 General Fund	-	43,411	43,411	45,234	45,234	45,234
3400 Other Funds Ltd	-	6,599	6,599	6,876	6,876	6,876
TOTAL CAPITAL OUTLAY	**-**	**$50,010**	**$50,010**	**$52,110**	**$52,110**	**$52,110**
SPECIAL PAYMENTS						
6035 Dist to Individuals						
3400 Other Funds Ltd	141,970,200	-	-	-	-	-
EXPENDITURES						
8000 General Fund	58,618,724	63,571,867	69,317,300	77,901,662	76,054,521	76,402,324
3400 Other Funds Ltd	143,252,892	1,511,797	1,625,817	1,927,133	2,911,190	1,897,351

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL EXPENDITURES	**$201,871,616**	**$65,083,664**	**$70,943,117**	**$79,828,795**	**$78,965,711**	**$78,299,675**
REVERSIONS						
9900 Reversions						
8000 General Fund	(2,933,851)	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	258	283	291	296	295	283
8180 Position Reconciliation	-	3	3	-	-	4
TOTAL AUTHORIZED POSITIONS	**258**	**286**	**294**	**296**	**295**	**287**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	248.95	264.21	269.22	278.47	278.22	270.88
8280 FTE Reconciliation	-	2.49	2.49	-	-	1.87
TOTAL AUTHORIZED FTE	**248.95**	**266.70**	**271.71**	**278.47**	**278.22**	**272.75**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,432,562	-	-	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(1,432,562)	-	-	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL BEGINNING BALANCE	**-**	**-**	**-**	**-**	**-**	**-**
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	22,727,156	22,784,668	24,571,914	28,063,812	25,374,686	27,087,679
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	11,642,775	15,032,653	16,302,712	20,114,140	18,759,777	18,067,093
REVENUE CATEGORIES						
8000 General Fund	22,727,156	22,784,668	24,571,914	28,063,812	25,374,686	27,087,679
3400 Other Funds Ltd	11,642,775	15,032,653	16,302,712	20,114,140	18,759,777	18,067,093
TOTAL REVENUE CATEGORIES	**$34,369,931**	**$37,817,321**	**$40,874,626**	**$48,177,952**	**$44,134,463**	**$45,154,772**
AVAILABLE REVENUES						
8000 General Fund	22,727,156	22,784,668	24,571,914	28,063,812	25,374,686	27,087,679
3400 Other Funds Ltd	11,642,775	15,032,653	16,302,712	20,114,140	18,759,777	18,067,093
TOTAL AVAILABLE REVENUES	**$34,369,931**	**$37,817,321**	**$40,874,626**	**$48,177,952**	**$44,134,463**	**$45,154,772**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	11,412,474	12,518,419	14,249,538	15,602,858	14,461,545	15,044,577
3400 Other Funds Ltd	6,219,331	7,670,189	8,899,394	10,838,812	10,156,743	9,610,521
All Funds	17,631,805	20,188,608	23,148,932	26,441,670	24,618,288	24,655,098
3160 Temporary Appointments						
3400 Other Funds Ltd	-	37,476	37,476	39,050	39,050	39,050
3170 Overtime Payments						
8000 General Fund	175,160	50,839	50,839	52,974	52,974	52,974
3400 Other Funds Ltd	88,763	-	-	-	-	-
All Funds	263,923	50,839	50,839	52,974	52,974	52,974
3180 Shift Differential						
8000 General Fund	1,459	-	-	-	-	-
3400 Other Funds Ltd	620	-	-	-	-	-
All Funds	2,079	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	102,913	24,817	24,817	25,859	25,859	25,859
3400 Other Funds Ltd	36,913	-	-	-	-	-
All Funds	139,826	24,817	24,817	25,859	25,859	25,859
SALARIES & WAGES						
8000 General Fund	11,692,006	12,594,075	14,325,194	15,681,691	14,540,378	15,123,410

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	6,345,627	7,707,665	8,936,870	10,877,862	10,195,793	9,649,571
TOTAL SALARIES & WAGES	**$18,037,633**	**$20,301,740**	**$23,262,064**	**$26,559,553**	**$24,736,171**	**$24,772,981**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	4,417	4,227	4,278	6,164	5,539	5,776
3400 Other Funds Ltd	2,714	3,033	3,081	5,014	4,541	4,286
All Funds	7,131	7,260	7,359	11,178	10,080	10,062
3220 Public Employees' Retire Cont						
8000 General Fund	2,083,934	2,256,862	2,235,106	3,299,431	3,059,296	3,181,964
3400 Other Funds Ltd	1,109,959	1,374,501	1,370,402	2,280,478	2,136,972	2,022,046
All Funds	3,193,893	3,631,363	3,605,508	5,579,909	5,196,268	5,204,010
3221 Pension Obligation Bond						
8000 General Fund	636,332	663,254	663,254	594,983	594,983	594,983
3400 Other Funds Ltd	343,204	400,966	400,966	373,393	373,393	373,393
All Funds	979,536	1,064,220	1,064,220	968,376	968,376	968,376
3230 Social Security Taxes						
8000 General Fund	880,872	959,711	967,106	1,195,610	1,108,299	1,152,904
3400 Other Funds Ltd	478,391	589,236	596,376	831,707	779,525	737,738
All Funds	1,359,263	1,548,947	1,563,482	2,027,317	1,887,824	1,890,642
3240 Unemployment Assessments						
8000 General Fund	3,088	29,276	29,276	30,506	30,506	30,506
3400 Other Funds Ltd	2,758	15,223	15,223	15,862	15,862	15,862
All Funds	5,846	44,499	44,499	46,368	46,368	46,368

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3241 Paid Family Medical Leave Insurance						
8000 General Fund	14,813	50,015	50,402	62,474	57,912	60,245
3400 Other Funds Ltd	8,253	30,650	31,022	43,341	40,611	38,424
All Funds	23,066	80,665	81,424	105,815	98,523	98,669
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	2,993	3,682	3,727	3,606	3,238	3,376
3400 Other Funds Ltd	1,818	2,620	2,662	2,918	2,642	2,493
All Funds	4,811	6,302	6,389	6,524	5,880	5,869
3260 Mass Transit Tax						
8000 General Fund	70,887	75,314	75,314	91,052	91,052	91,052
3400 Other Funds Ltd	38,368	45,745	45,745	57,365	57,365	57,365
All Funds	109,255	121,059	121,059	148,417	148,417	148,417
3270 Flexible Benefits						
8000 General Fund	2,966,188	3,160,274	3,198,053	3,638,058	3,269,563	3,408,970
3400 Other Funds Ltd	1,828,285	2,264,926	2,301,397	2,945,784	2,667,557	2,517,548
All Funds	4,794,473	5,425,200	5,499,450	6,583,842	5,937,120	5,926,518
OTHER PAYROLL EXPENSES						
8000 General Fund	6,663,524	7,202,615	7,226,516	8,921,884	8,220,388	8,529,776
3400 Other Funds Ltd	3,813,750	4,726,900	4,766,874	6,555,862	6,078,468	5,769,155
TOTAL OTHER PAYROLL EXPENSES	**$10,477,274**	**$11,929,515**	**$11,993,390**	**$15,477,746**	**$14,298,856**	**$14,298,931**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(601,118)	(601,118)	(758,614)	(758,614)	(758,614)

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	-	(76,506)	(76,506)	(477,957)	(477,957)	(477,957)
All Funds	-	(677,624)	(677,624)	(1,236,571)	(1,236,571)	(1,236,571)
3465 Reconciliation Adjustment						
8000 General Fund	-	(40,699)	(25,121)	-	15	(125,555)
3400 Other Funds Ltd	-	(117,238)	(132,430)	-	(15)	55,506
All Funds	-	(157,937)	(157,551)	-	-	(70,049)
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(641,817)	(626,239)	(758,614)	(758,599)	(884,169)
3400 Other Funds Ltd	-	(193,744)	(208,936)	(477,957)	(477,972)	(422,451)
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**($835,561)**	**($835,175)**	**($1,236,571)**	**($1,236,571)**	**($1,306,620)**
PERSONAL SERVICES						
8000 General Fund	18,355,530	19,154,873	20,925,471	23,844,961	22,002,167	22,769,017
3400 Other Funds Ltd	10,159,377	12,240,821	13,494,808	16,955,767	15,796,289	14,996,275
TOTAL PERSONAL SERVICES	**$28,514,907**	**$31,395,694**	**$34,420,279**	**$40,800,728**	**$37,798,456**	**$37,765,292**
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	12,385	52,466	52,704	54,917	50,509	54,917
3400 Other Funds Ltd	108,485	144,757	144,987	151,077	150,864	151,077
All Funds	120,870	197,223	197,691	205,994	201,373	205,994
4125 Out of State Travel						
8000 General Fund	114,159	326,746	326,746	340,470	340,470	340,470
3400 Other Funds Ltd	7,333	33,177	33,177	42,907	42,907	42,907
All Funds	121,492	359,923	359,923	383,377	383,377	383,377

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
4150 Employee Training						
8000 General Fund	78,563	95,325	97,767	101,873	101,873	101,873
3400 Other Funds Ltd	13,037	59,684	62,042	86,316	86,316	86,316
All Funds	91,600	155,009	159,809	188,189	188,189	188,189
4175 Office Expenses						
8000 General Fund	601,715	201,276	203,728	343,899	212,072	310,003
3400 Other Funds Ltd	168,892	80,242	82,610	324,816	188,228	234,870
All Funds	770,607	281,518	286,338	668,715	400,300	544,873
4200 Telecommunications						
8000 General Fund	143,774	270,939	275,366	286,931	286,931	286,931
3400 Other Funds Ltd	108,140	81,318	85,591	128,782	128,782	128,782
All Funds	251,914	352,257	360,957	415,713	415,713	415,713
4225 State Gov. Service Charges						
3400 Other Funds Ltd	295	-	-	-	-	-
4250 Data Processing						
8000 General Fund	-	17,993	18,959	19,755	19,755	19,755
3400 Other Funds Ltd	-	14,650	15,583	23,532	23,532	23,532
All Funds	-	32,643	34,542	43,287	43,287	43,287
4275 Publicity and Publications						
8000 General Fund	49	37,719	37,719	-	-	-
3400 Other Funds Ltd	21	23,397	23,397	-	-	-
All Funds	70	61,116	61,116	-	-	-
4300 Professional Services						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	81,177	314,339	314,339	335,714	335,714	335,714
3400 Other Funds Ltd	32,316	224,336	224,336	239,591	239,591	239,591
All Funds	113,493	538,675	538,675	575,305	575,305	575,305
4315 IT Professional Services						
3400 Other Funds Ltd	28,200	308,774	308,774	329,771	329,771	329,771
4325 Attorney General						
8000 General Fund	995,889	1,856,396	1,856,396	2,288,194	1,617,266	2,515,906
3400 Other Funds Ltd	240,821	535,417	535,417	659,955	610,656	725,636
All Funds	1,236,710	2,391,813	2,391,813	2,948,149	2,227,922	3,241,542
4375 Employee Recruitment and Develop						
8000 General Fund	2,394	-	-	-	-	-
3400 Other Funds Ltd	711	292	292	304	304	304
All Funds	3,105	292	292	304	304	304
4400 Dues and Subscriptions						
8000 General Fund	71,797	8,451	8,451	8,806	8,806	8,806
3400 Other Funds Ltd	322,269	206	206	215	215	215
All Funds	394,066	8,657	8,657	9,021	9,021	9,021
4425 Facilities Rental and Taxes						
8000 General Fund	100,003	30,244	30,244	60,059	20,890	30,116
3400 Other Funds Ltd	31,050	120,980	120,980	127,667	118,882	114,151
All Funds	131,053	151,224	151,224	187,726	139,772	144,267
4450 Fuels and Utilities						
3400 Other Funds Ltd	-	4,833	4,833	5,036	5,036	5,036

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
4475 Facilities Maintenance						
8000 General Fund	26,864	445	445	464	464	464
3400 Other Funds Ltd	5,627	1,990	1,990	2,074	2,074	2,074
All Funds	32,491	2,435	2,435	2,538	2,538	2,538
4575 Agency Program Related S and S						
8000 General Fund	-	195	195	203	203	203
3400 Other Funds Ltd	-	1,876	1,876	1,955	1,955	1,955
All Funds	-	2,071	2,071	2,158	2,158	2,158
4600 Intra-agency Charges						
8000 General Fund	-	35,695	35,695	37,194	37,194	37,194
3400 Other Funds Ltd	-	6,644	6,644	6,923	6,923	6,923
All Funds	-	42,339	42,339	44,117	44,117	44,117
4650 Other Services and Supplies						
8000 General Fund	242,424	346,600	346,600	297,558	297,558	233,496
3400 Other Funds Ltd	328,320	528,859	528,859	374,838	374,838	325,064
All Funds	570,744	875,459	875,459	672,396	672,396	558,560
4700 Expendable Prop 250 - 5000						
8000 General Fund	3,159	28,089	28,964	30,180	30,180	30,180
3400 Other Funds Ltd	4,123	13,918	14,762	15,381	15,381	15,381
All Funds	7,282	42,007	43,726	45,561	45,561	45,561
4715 IT Expendable Property						
8000 General Fund	206,229	6,877	12,125	12,634	12,634	12,634
3400 Other Funds Ltd	83,758	70,864	75,930	79,119	79,119	79,119

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
All Funds	289,987	77,741	88,055	91,753	91,753	91,753
SERVICES & SUPPLIES						
8000 General Fund	2,680,581	3,629,795	3,646,443	4,218,851	3,372,519	4,318,662
3400 Other Funds Ltd	1,483,398	2,256,214	2,272,286	2,600,259	2,405,374	2,512,704
TOTAL SERVICES & SUPPLIES	**$4,163,979**	**$5,886,009**	**$5,918,729**	**$6,819,110**	**$5,777,893**	**$6,831,366**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	202,276	202,276	210,772	210,772	210,772
SPECIAL PAYMENTS						
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	-	333,342	333,342	347,342	347,342	347,342
EXPENDITURES						
8000 General Fund	21,036,111	22,784,668	24,571,914	28,063,812	25,374,686	27,087,679
3400 Other Funds Ltd	11,642,775	15,032,653	16,302,712	20,114,140	18,759,777	18,067,093
TOTAL EXPENDITURES	**$32,678,886**	**$37,817,321**	**$40,874,626**	**$48,177,952**	**$44,134,463**	**$45,154,772**
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,691,045)	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	138	138	141	159	141	141
TOTAL AUTHORIZED POSITIONS	**138**	**138**	**141**	**159**	**141**	**141**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	136.00	137.00	138.88	155.33	140.00	139.75

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL AUTHORIZED FTE	**136.00**	**137.00**	**138.88**	**155.33**	**140.00**	**139.75**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	33,429,723	34,231,629	36,744,225	39,294,946	37,542,091	39,451,656
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	17,013,792	18,693,668	20,129,445	23,416,662	23,725,691	23,220,086
REVENUE CATEGORIES						
8000 General Fund	33,429,723	34,231,629	36,744,225	39,294,946	37,542,091	39,451,656
3400 Other Funds Ltd	17,013,792	18,693,668	20,129,445	23,416,662	23,725,691	23,220,086
TOTAL REVENUE CATEGORIES	**$50,443,515**	**$52,925,297**	**$56,873,670**	**$62,711,608**	**$61,267,782**	**$62,671,742**
AVAILABLE REVENUES						
8000 General Fund	33,429,723	34,231,629	36,744,225	39,294,946	37,542,091	39,451,656
3400 Other Funds Ltd	17,013,792	18,693,668	20,129,445	23,416,662	23,725,691	23,220,086
TOTAL AVAILABLE REVENUES	**$50,443,515**	**$52,925,297**	**$56,873,670**	**$62,711,608**	**$61,267,782**	**$62,671,742**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	15,817,284	18,714,984	21,270,118	22,024,866	21,347,621	21,820,530
3400 Other Funds Ltd	8,876,578	10,006,356	11,450,352	12,991,258	13,616,903	12,937,594
All Funds	24,693,862	28,721,340	32,720,470	35,016,124	34,964,524	34,758,124
3160 Temporary Appointments						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	-	6,089	6,089	6,345	6,345	6,345
3400 Other Funds Ltd	-	34,772	34,772	36,232	36,232	36,232
All Funds	-	40,861	40,861	42,577	42,577	42,577
3170 Overtime Payments						
8000 General Fund	196,596	1,590	1,590	1,657	1,657	1,657
3400 Other Funds Ltd	338,772	-	-	-	-	-
All Funds	535,368	1,590	1,590	1,657	1,657	1,657
3180 Shift Differential						
8000 General Fund	1,473	-	-	-	-	-
3400 Other Funds Ltd	3,562	-	-	-	-	-
All Funds	5,035	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	216,859	1,613	1,613	1,681	1,681	1,681
3400 Other Funds Ltd	127,674	-	-	-	-	-
All Funds	344,533	1,613	1,613	1,681	1,681	1,681
SALARIES & WAGES						
8000 General Fund	16,232,212	18,724,276	21,279,410	22,034,549	21,357,304	21,830,213
3400 Other Funds Ltd	9,346,586	10,041,128	11,485,124	13,027,490	13,653,135	12,973,826
TOTAL SALARIES & WAGES	**$25,578,798**	**$28,765,404**	**$32,764,534**	**$35,062,039**	**$35,010,439**	**$34,804,039**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	8,173	8,471	8,486	11,645	11,431	11,502
3400 Other Funds Ltd	4,683	4,540	4,554	6,887	7,065	6,850

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
All Funds	12,856	13,011	13,040	18,532	18,496	18,352
3220 Public Employees' Retire Cont						
8000 General Fund	2,847,963	3,354,316	3,291,540	4,634,766	4,492,274	4,591,774
3400 Other Funds Ltd	1,627,922	1,793,156	1,766,624	2,733,339	2,864,974	2,722,048
All Funds	4,475,885	5,147,472	5,058,164	7,368,105	7,357,248	7,313,822
3221 Pension Obligation Bond						
8000 General Fund	875,749	997,637	997,637	860,859	860,859	860,859
3400 Other Funds Ltd	512,101	528,944	528,944	465,629	465,629	465,629
All Funds	1,387,850	1,526,581	1,526,581	1,326,488	1,326,488	1,326,488
3230 Social Security Taxes						
8000 General Fund	1,227,595	1,432,439	1,435,499	1,685,638	1,633,829	1,670,006
3400 Other Funds Ltd	709,166	763,999	766,768	992,087	1,039,949	987,982
All Funds	1,936,761	2,196,438	2,202,267	2,677,725	2,673,778	2,657,988
3240 Unemployment Assessments						
8000 General Fund	1,380	20,345	20,345	21,199	21,199	21,199
3400 Other Funds Ltd	698	12,589	12,589	13,117	13,117	13,117
All Funds	2,078	32,934	32,934	34,316	34,316	34,316
3241 Paid Family Medical Leave Insurance						
8000 General Fund	19,120	74,857	75,017	88,136	85,427	87,318
3400 Other Funds Ltd	11,704	39,617	39,762	51,657	54,160	51,443
All Funds	30,824	114,474	114,779	139,793	139,587	138,761
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	5,360	7,334	7,347	6,737	6,613	6,654

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	3,128	3,959	3,971	4,075	4,178	4,053
All Funds	8,488	11,293	11,318	10,812	10,791	10,707
3260 Mass Transit Tax						
8000 General Fund	96,023	113,294	113,294	132,207	132,207	132,207
3400 Other Funds Ltd	55,426	60,257	60,257	71,468	71,468	71,468
All Funds	151,449	173,551	173,551	203,675	203,675	203,675
3270 Flexible Benefits						
8000 General Fund	5,163,276	6,322,730	6,333,991	6,824,736	6,699,323	6,740,768
3400 Other Funds Ltd	3,190,988	3,399,070	3,409,259	4,090,447	4,194,656	4,068,395
All Funds	8,354,264	9,721,800	9,743,250	10,915,183	10,893,979	10,809,163
OTHER PAYROLL EXPENSES						
8000 General Fund	10,244,639	12,331,423	12,283,156	14,265,923	13,943,162	14,122,287
3400 Other Funds Ltd	6,115,816	6,606,131	6,592,728	8,428,706	8,715,196	8,390,985
TOTAL OTHER PAYROLL EXPENSES	**$16,360,455**	**$18,937,554**	**$18,875,884**	**$22,694,629**	**$22,658,358**	**$22,513,272**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(1,215,993)	(1,215,993)	(1,097,915)	(1,097,915)	(1,097,915)
3400 Other Funds Ltd	-	(251,665)	(251,665)	(595,424)	(595,424)	(595,424)
All Funds	-	(1,467,658)	(1,467,658)	(1,693,339)	(1,693,339)	(1,693,339)
3465 Reconciliation Adjustment						
8000 General Fund	-	267,127	267,127	-	6	1
3400 Other Funds Ltd	-	10,096	10,096	-	(6)	(1)
All Funds	-	277,223	277,223	-	-	-

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(948,866)	(948,866)	(1,097,915)	(1,097,909)	(1,097,914)
3400 Other Funds Ltd	-	(241,569)	(241,569)	(595,424)	(595,430)	(595,425)
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**($1,190,435)**	**($1,190,435)**	**($1,693,339)**	**($1,693,339)**	**($1,693,339)**
PERSONAL SERVICES						
8000 General Fund	26,476,851	30,106,833	32,613,700	35,202,557	34,202,557	34,854,586
3400 Other Funds Ltd	15,462,402	16,405,690	17,836,283	20,860,772	21,772,901	20,769,386
TOTAL PERSONAL SERVICES	**$41,939,253**	**$46,512,523**	**$50,449,983**	**$56,063,329**	**$55,975,458**	**$55,623,972**
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	8,364	33,597	33,679	37,858	37,858	37,858
3400 Other Funds Ltd	2,150	10,905	10,979	11,506	11,506	11,506
All Funds	10,514	44,502	44,658	49,364	49,364	49,364
4125 Out of State Travel						
8000 General Fund	2,611	20,819	20,819	21,693	21,693	21,693
3400 Other Funds Ltd	1,410	31,088	31,088	32,394	32,394	32,394
All Funds	4,021	51,907	51,907	54,087	54,087	54,087
4150 Employee Training						
8000 General Fund	60,386	118,429	119,269	125,842	125,842	125,842
3400 Other Funds Ltd	60,964	52,398	53,158	55,428	48,231	55,428
All Funds	121,350	170,827	172,427	181,270	174,073	181,270
4175 Office Expenses						
8000 General Fund	844,855	321,502	322,348	348,990	348,990	300,381

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	338,796	98,354	99,120	458,580	447,667	411,541
All Funds	1,183,651	419,856	421,468	807,570	796,657	711,922
4200 Telecommunications						
8000 General Fund	319,473	383,893	385,416	404,436	172,753	404,436
3400 Other Funds Ltd	166,597	271,462	272,840	284,366	284,366	284,366
All Funds	486,070	655,355	658,256	688,802	457,119	688,802
4225 State Gov. Service Charges						
8000 General Fund	9,907	-	-	-	-	-
3400 Other Funds Ltd	3,696	-	-	-	-	-
All Funds	13,603	-	-	-	-	-
4250 Data Processing						
8000 General Fund	-	14,659	14,991	16,240	16,240	16,240
3400 Other Funds Ltd	-	30,961	31,262	32,591	32,591	32,591
All Funds	-	45,620	46,253	48,831	48,831	48,831
4275 Publicity and Publications						
8000 General Fund	954	7,702	7,702	8,025	8,025	8,025
3400 Other Funds Ltd	1,301	-	-	-	-	-
All Funds	2,255	7,702	7,702	8,025	8,025	8,025
4300 Professional Services						
8000 General Fund	528,101	341,341	341,341	364,552	364,552	364,552
3400 Other Funds Ltd	228,237	6,580	6,580	7,028	7,028	7,028
All Funds	756,338	347,921	347,921	371,580	371,580	371,580
4325 Attorney General						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
8000 General Fund	456,288	1,313,811	1,313,811	1,619,403	1,498,434	1,780,557
3400 Other Funds Ltd	241,678	174,313	174,313	214,858	198,808	236,236
All Funds	697,966	1,488,124	1,488,124	1,834,261	1,697,242	2,016,793
4375 Employee Recruitment and Develop						
8000 General Fund	3,588	5,152	5,152	5,368	5,368	5,368
3400 Other Funds Ltd	1,977	1,445	1,445	1,506	1,506	1,506
All Funds	5,565	6,597	6,597	6,874	6,874	6,874
4400 Dues and Subscriptions						
8000 General Fund	1,550	6,361	6,361	6,628	6,628	6,628
3400 Other Funds Ltd	3,442	926	926	965	965	965
All Funds	4,992	7,287	7,287	7,593	7,593	7,593
4425 Facilities Rental and Taxes						
8000 General Fund	22,056	10,125	10,125	14,843	8,645	10,653
3400 Other Funds Ltd	12,759	18,802	18,802	21,066	18,091	19,055
All Funds	34,815	28,927	28,927	35,909	26,736	29,708
4475 Facilities Maintenance						
8000 General Fund	37,296	3,711	3,711	3,867	3,867	3,867
3400 Other Funds Ltd	20,189	8,954	8,954	9,330	9,330	9,330
All Funds	57,485	12,665	12,665	13,197	13,197	13,197
4575 Agency Program Related S and S						
8000 General Fund	199,983	843,966	843,966	412,757	33,344	912,757
3400 Other Funds Ltd	141,981	116,118	116,118	149,129	28,134	149,129
All Funds	341,964	960,084	960,084	561,886	61,478	1,061,886

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	20,916	20,916	21,794	21,794	21,794
4650 Other Services and Supplies						
8000 General Fund	257,756	699,141	699,141	695,161	680,569	591,487
3400 Other Funds Ltd	148,094	1,391,219	1,391,219	1,197,485	750,504	1,119,967
All Funds	405,850	2,090,360	2,090,360	1,892,646	1,431,073	1,711,454
4700 Expendable Prop 250 - 5000						
8000 General Fund	9,415	587	888	1,486	1,486	1,486
3400 Other Funds Ltd	7,253	24,347	24,619	25,666	25,666	25,666
All Funds	16,668	24,934	25,507	27,152	27,152	27,152
4715 IT Expendable Property						
8000 General Fund	323,581	-	1,805	5,240	5,240	5,240
3400 Other Funds Ltd	170,866	17,405	19,038	19,918	19,918	19,918
All Funds	494,447	17,405	20,843	25,158	25,158	25,158
SERVICES & SUPPLIES						
8000 General Fund	3,086,164	4,124,796	4,130,525	4,092,389	3,339,534	4,597,070
3400 Other Funds Ltd	1,551,390	2,276,193	2,281,377	2,543,610	1,938,499	2,438,420
TOTAL SERVICES & SUPPLIES	**$4,637,554**	**$6,400,989**	**$6,411,902**	**$6,635,999**	**$5,278,033**	**$7,035,490**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	11,367	11,367	11,844	11,844	11,844
5150 Telecommunications Equipment						
3400 Other Funds Ltd	-	418	418	436	436	436

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
CAPITAL OUTLAY						
3400 Other Funds Ltd	-	11,785	11,785	12,280	12,280	12,280
TOTAL CAPITAL OUTLAY	**-**	**$11,785**	**$11,785**	**$12,280**	**$12,280**	**$12,280**
EXPENDITURES						
8000 General Fund	29,563,015	34,231,629	36,744,225	39,294,946	37,542,091	39,451,656
3400 Other Funds Ltd	17,013,792	18,693,668	20,129,445	23,416,662	23,723,680	23,220,086
TOTAL EXPENDITURES	**$46,576,807**	**$52,925,297**	**$56,873,670**	**$62,711,608**	**$61,265,771**	**$62,671,742**
REVERSIONS						
9900 Reversions						
8000 General Fund	(3,866,708)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	-	2,011	-
TOTAL ENDING BALANCE	**-**	**-**	**-**	**-**	**$2,011**	**-**
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	246	246	247	260	259	257
8180 Position Reconciliation	-	3	3	-	-	-
TOTAL AUTHORIZED POSITIONS	**246**	**249**	**250**	**260**	**259**	**257**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	245.50	245.50	246.04	257.43	256.93	254.93
8280 FTE Reconciliation	-	1.89	1.89	-	-	-
TOTAL AUTHORIZED FTE	**245.50**	**247.39**	**247.93**	**257.43**	**256.93**	**254.93**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	(69,913,907)	(69,913,907)	(69,913,907)	(69,913,907)	(69,913,907)
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	1,419,933	411,458,907	411,458,907	411,458,907	248,131,907	248,131,907
BEGINNING BALANCE						
3400 Other Funds Ltd	1,419,933	341,545,000	341,545,000	341,545,000	178,218,000	178,218,000
TOTAL BEGINNING BALANCE	**$1,419,933**	**$341,545,000**	**$341,545,000**	**$341,545,000**	**$178,218,000**	**$178,218,000**
REVENUE CATEGORIES						
TAXES						
0113 Corporate Activity Tax						
3400 Other Funds Ltd	2,567,907,517	2,779,098,000	2,779,098,000	3,172,557,000	3,101,910,000	3,071,710,705
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(15,893,907)	-	-	(4,729,303)	(4,729,303)	(4,956,665)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(2,539,172,625)	(2,757,786,000)	(2,757,786,000)	(3,148,901,000)	(3,101,909,714)	(3,048,054,385)
TRANSFERS OUT						
3400 Other Funds Ltd	(2,555,066,532)	(2,757,786,000)	(2,757,786,000)	(3,153,630,303)	(3,106,639,017)	(3,053,011,050)
TOTAL TRANSFERS OUT	**($2,555,066,532)**	**($2,757,786,000)**	**($2,757,786,000)**	**($3,153,630,303)**	**($3,106,639,017)**	**($3,053,011,050)**
AVAILABLE REVENUES						
3400 Other Funds Ltd	14,260,918	362,857,000	362,857,000	360,471,697	173,488,983	196,917,655
TOTAL AVAILABLE REVENUES	**$14,260,918**	**$362,857,000**	**$362,857,000**	**$360,471,697**	**$173,488,983**	**$196,917,655**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	6,601,808	7,408,573	8,470,941	9,165,044	9,165,044	9,199,124
3170 Overtime Payments						
3400 Other Funds Ltd	34,182	-	-	-	-	-
3180 Shift Differential						
3400 Other Funds Ltd	307	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	75,048	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	6,711,345	7,408,573	8,470,941	9,165,044	9,165,044	9,199,124
TOTAL SALARIES & WAGES	**$6,711,345**	**$7,408,573**	**$8,470,941**	**$9,165,044**	**$9,165,044**	**$9,199,124**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	2,511	2,610	2,610	3,546	3,546	3,546
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	1,156,926	1,327,619	1,207,765	1,928,321	1,928,321	1,935,490
3221 Pension Obligation Bond						
3400 Other Funds Ltd	363,232	487,031	487,031	359,408	359,408	359,408
3230 Social Security Taxes						
3400 Other Funds Ltd	511,006	566,762	566,762	701,131	701,131	703,739

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3240 Unemployment Assessments						
3400 Other Funds Ltd	4,695	-	-	-	-	-
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	7,921	29,647	29,647	36,668	36,668	36,804
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	1,339	2,265	2,265	2,068	2,068	2,068
3260 Mass Transit Tax						
3400 Other Funds Ltd	39,690	55,290	55,290	54,990	54,990	54,990
3270 Flexible Benefits						
3400 Other Funds Ltd	1,391,402	1,950,300	1,950,300	2,088,594	2,088,594	2,088,594
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	3,478,722	4,421,524	4,301,670	5,174,726	5,174,726	5,184,639
TOTAL OTHER PAYROLL EXPENSES	**$3,478,722**	**$4,421,524**	**$4,301,670**	**$5,174,726**	**$5,174,726**	**$5,184,639**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	(86,285)	(86,285)	(458,252)	(458,252)	(458,252)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	163,144	163,144	-	-	(43,993)
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	76,859	76,859	(458,252)	(458,252)	(502,245)
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**$76,859**	**$76,859**	**($458,252)**	**($458,252)**	**($502,245)**
PERSONAL SERVICES						
3400 Other Funds Ltd	10,190,067	11,906,956	12,849,470	13,881,518	13,881,518	13,881,518

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL PERSONAL SERVICES	**$10,190,067**	**$11,906,956**	**$12,849,470**	**$13,881,518**	**$13,881,518**	**$13,881,518**
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	2,967	76,233	76,233	79,435	79,435	79,435
4125 Out of State Travel						
3400 Other Funds Ltd	30,376	177,000	177,000	184,434	184,434	184,434
4150 Employee Training						
3400 Other Funds Ltd	68,829	116,817	116,817	121,723	121,723	121,723
4175 Office Expenses						
3400 Other Funds Ltd	192,257	1,008,268	1,008,268	1,050,615	965,568	1,050,615
4200 Telecommunications						
3400 Other Funds Ltd	57,539	155,953	155,953	162,503	162,503	162,503
4250 Data Processing						
3400 Other Funds Ltd	-	32,692	32,692	34,065	34,065	34,065
4275 Publicity and Publications						
3400 Other Funds Ltd	-	59,841	59,841	62,354	62,354	62,354
4300 Professional Services						
3400 Other Funds Ltd	44,805	60,149	60,149	64,239	64,239	64,239
4315 IT Professional Services						
3400 Other Funds Ltd	150,000	-	-	-	-	-
4325 Attorney General						
3400 Other Funds Ltd	105,883	1,064,372	1,064,372	1,311,945	1,311,945	1,442,502
4375 Employee Recruitment and Develop						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	317	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	730,291	917,220	917,220	1,138,618	749,763	882,286
4475 Facilities Maintenance						
3400 Other Funds Ltd	12,497	-	-	-	-	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	-	123,790	123,790	128,989	128,989	128,989
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	21,550	21,550	22,455	22,455	22,455
4650 Other Services and Supplies						
3400 Other Funds Ltd	142,837	281,178	281,178	292,987	292,987	191,720
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	493	29,577	29,577	30,819	30,819	30,819
4715 IT Expendable Property						
3400 Other Funds Ltd	178,874	101,242	101,242	105,494	105,494	105,494
SERVICES & SUPPLIES						
3400 Other Funds Ltd	1,717,965	4,225,882	4,225,882	4,790,675	4,316,773	4,563,633
TOTAL SERVICES & SUPPLIES	**$1,717,965**	**$4,225,882**	**$4,225,882**	**$4,790,675**	**$4,316,773**	**$4,563,633**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	244,246	244,246	254,504	254,504	254,504
EXPENDITURES						
3400 Other Funds Ltd	11,908,032	16,377,084	17,319,598	18,926,697	18,452,795	18,699,655

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL EXPENDITURES	**$11,908,032**	**$16,377,084**	**$17,319,598**	**$18,926,697**	**$18,452,795**	**$18,699,655**
ENDING BALANCE						
3400 Other Funds Ltd	2,352,886	346,479,916	345,537,402	341,545,000	155,036,188	178,218,000
TOTAL ENDING BALANCE	**$2,352,886**	**$346,479,916**	**$345,537,402**	**$341,545,000**	**$155,036,188**	**$178,218,000**
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	67	50	50	50	50	50
TOTAL AUTHORIZED POSITIONS	**67**	**50**	**50**	**50**	**50**	**50**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	57.18	49.23	49.23	49.23	49.23	49.23
8280 FTE Reconciliation	-	0.77	0.77	-	-	-
TOTAL AUTHORIZED FTE	**57.18**	**50.00**	**50.00**	**49.23**	**49.23**	**49.23**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	46,270,944	45,609,735	49,165,547	53,887,831	52,962,637	52,290,549
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	5,692,885	13,789,389	15,057,801	16,068,388	15,851,768	15,525,418
REVENUE CATEGORIES						
8000 General Fund	46,270,944	45,609,735	49,165,547	53,887,831	52,962,637	52,290,549
3400 Other Funds Ltd	5,692,885	13,789,389	15,057,801	16,068,388	15,851,768	15,525,418
TOTAL REVENUE CATEGORIES	**$51,963,829**	**$59,399,124**	**$64,223,348**	**$69,956,219**	**$68,814,405**	**$67,815,967**
AVAILABLE REVENUES						
8000 General Fund	46,270,944	45,609,735	49,165,547	53,887,831	52,962,637	52,290,549
3400 Other Funds Ltd	5,692,885	13,789,389	15,057,801	16,068,388	15,851,768	15,525,418
TOTAL AVAILABLE REVENUES	**$51,963,829**	**$59,399,124**	**$64,223,348**	**$69,956,219**	**$68,814,405**	**$67,815,967**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	19,762,237	21,310,014	24,485,681	26,379,974	26,117,514	25,573,635
3400 Other Funds Ltd	2,409,864	6,365,341	7,223,469	7,828,250	7,749,853	7,578,524
All Funds	22,172,101	27,675,355	31,709,150	34,208,224	33,867,367	33,152,159
3170 Overtime Payments						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	216,098	-	-	-	-	-
3400 Other Funds Ltd	27,510	-	-	-	-	-
All Funds	243,608	-	-	-	-	-
3180 Shift Differential						
8000 General Fund	2,460	-	-	-	-	-
3400 Other Funds Ltd	304	-	-	-	-	-
All Funds	2,764	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	367,325	-	-	-	-	-
3400 Other Funds Ltd	44,743	-	-	-	-	-
All Funds	412,068	-	-	-	-	-
SALARIES & WAGES						
8000 General Fund	20,348,120	21,310,014	24,485,681	26,379,974	26,117,514	25,573,635
3400 Other Funds Ltd	2,482,421	6,365,341	7,223,469	7,828,250	7,749,853	7,578,524
TOTAL SALARIES & WAGES	**$22,830,541**	**$27,675,355**	**$31,709,150**	**$34,208,224**	**$33,867,367**	**$33,152,159**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	8,211	8,092	8,201	11,053	10,968	10,562
3400 Other Funds Ltd	1,000	2,404	2,438	3,380	3,354	3,232
All Funds	9,211	10,496	10,639	14,433	14,322	13,794
3220 Public Employees' Retire Cont						
8000 General Fund	3,628,825	3,818,771	3,763,636	5,550,347	5,495,124	5,380,687
3400 Other Funds Ltd	442,215	1,140,666	1,321,087	1,647,065	1,630,571	1,594,524

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
All Funds	4,071,040	4,959,437	5,084,723	7,197,412	7,125,695	6,975,211
3221 Pension Obligation Bond						
8000 General Fund	1,095,878	1,171,822	1,171,822	1,005,647	1,005,647	1,005,647
3400 Other Funds Ltd	133,589	153,136	153,136	298,369	298,369	298,369
All Funds	1,229,467	1,324,958	1,324,958	1,304,016	1,304,016	1,304,016
3230 Social Security Taxes						
8000 General Fund	1,532,248	1,625,075	1,650,919	2,010,884	1,990,806	1,949,195
3400 Other Funds Ltd	186,932	485,438	493,158	596,726	590,728	577,618
All Funds	1,719,180	2,110,513	2,144,077	2,607,610	2,581,534	2,526,813
3240 Unemployment Assessments						
8000 General Fund	89,935	131,537	131,537	137,062	137,062	137,062
3400 Other Funds Ltd	11,796	2,247	2,247	2,341	2,341	2,341
All Funds	101,731	133,784	133,784	139,403	139,403	139,403
3241 Paid Family Medical Leave Insurance						
8000 General Fund	24,758	84,982	86,334	105,056	104,005	101,830
3400 Other Funds Ltd	3,008	25,385	25,790	31,180	30,866	30,181
All Funds	27,766	110,367	112,124	136,236	134,871	132,011
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	5,360	6,994	7,089	6,429	6,381	6,145
3400 Other Funds Ltd	655	2,126	2,156	1,987	1,970	1,897
All Funds	6,015	9,120	9,245	8,416	8,351	8,042
3260 Mass Transit Tax						
8000 General Fund	124,248	133,030	133,030	153,866	153,866	153,866

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	15,140	17,385	17,385	45,650	45,650	45,650
All Funds	139,388	150,415	150,415	199,516	199,516	199,516
3270 Flexible Benefits						
8000 General Fund	4,502,186	6,045,018	6,127,602	6,554,668	6,504,328	6,266,571
3400 Other Funds Ltd	549,485	1,805,687	1,830,356	1,946,369	1,931,330	1,858,095
All Funds	5,051,671	7,850,705	7,957,958	8,501,037	8,435,658	8,124,666
3280 Other OPE						
8000 General Fund	(2,118)	-	-	-	-	-
3400 Other Funds Ltd	(633)	-	-	-	-	-
All Funds	(2,751)	-	-	-	-	-
OTHER PAYROLL EXPENSES						
8000 General Fund	11,009,531	13,025,321	13,080,170	15,535,012	15,408,187	15,011,565
3400 Other Funds Ltd	1,343,187	3,634,474	3,847,753	4,573,067	4,535,179	4,411,907
TOTAL OTHER PAYROLL EXPENSES	**$12,352,718**	**$16,659,795**	**$16,927,923**	**$20,108,079**	**$19,943,366**	**$19,423,472**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(535,173)	(535,173)	(1,282,218)	(1,282,218)	(1,282,218)
3400 Other Funds Ltd	-	(34,514)	(34,514)	(380,426)	(380,426)	(380,426)
All Funds	-	(569,687)	(569,687)	(1,662,644)	(1,662,644)	(1,662,644)
3465 Reconciliation Adjustment						
8000 General Fund	-	(202,515)	(199,905)	-	(16,240)	283,449
3400 Other Funds Ltd	-	171,797	172,415	-	(4,849)	84,590
All Funds	-	(30,718)	(27,490)	-	(21,089)	368,039

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(737,688)	(735,078)	(1,282,218)	(1,298,458)	(998,769)
3400 Other Funds Ltd	-	137,283	137,901	(380,426)	(385,275)	(295,836)
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**($600,405)**	**($597,177)**	**($1,662,644)**	**($1,683,733)**	**($1,294,605)**
PERSONAL SERVICES						
8000 General Fund	31,357,651	33,597,647	36,830,773	40,632,768	40,227,243	39,586,431
3400 Other Funds Ltd	3,825,608	10,137,098	11,209,123	12,020,891	11,899,757	11,694,595
TOTAL PERSONAL SERVICES	**$35,183,259**	**$43,734,745**	**$48,039,896**	**$52,653,659**	**$52,127,000**	**$51,281,026**
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	435	15,090	15,690	16,349	16,349	16,349
3400 Other Funds Ltd	76	7,528	7,708	8,031	8,031	8,031
All Funds	511	22,618	23,398	24,380	24,380	24,380
4125 Out of State Travel						
8000 General Fund	2,368	18,973	18,973	19,769	19,769	19,769
3400 Other Funds Ltd	708	6,437	6,437	6,707	6,707	6,707
All Funds	3,076	25,410	25,410	26,476	26,476	26,476
4150 Employee Training						
8000 General Fund	74,128	245,284	251,444	262,005	262,005	263,505
3400 Other Funds Ltd	11,905	87,938	89,778	93,549	93,549	93,825
All Funds	86,033	333,222	341,222	355,554	355,554	357,330
4175 Office Expenses						
8000 General Fund	118,355	211,817	218,032	269,207	260,804	223,492

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	14,608	80,502	82,356	98,362	95,852	84,540
All Funds	132,963	292,319	300,388	367,569	356,656	308,032
4200 Telecommunications						
8000 General Fund	119,572	218,895	230,060	239,722	239,722	165,922
3400 Other Funds Ltd	15,138	154,000	157,335	163,944	163,944	164,164
All Funds	134,710	372,895	387,395	403,666	403,666	330,086
4225 State Gov. Service Charges						
8000 General Fund	166,771	-	-	-	-	-
3400 Other Funds Ltd	21,299	-	-	-	-	-
All Funds	188,070	-	-	-	-	-
4250 Data Processing						
8000 General Fund	3,286,999	2,349,714	2,352,151	2,450,941	2,156,859	2,450,941
3400 Other Funds Ltd	451,690	1,384,402	1,385,131	1,443,306	1,355,463	1,443,306
All Funds	3,738,689	3,734,116	3,737,282	3,894,247	3,512,322	3,894,247
4275 Publicity and Publications						
8000 General Fund	749	10,224	10,224	10,654	10,654	10,654
3400 Other Funds Ltd	91	1,138	1,138	1,186	1,186	1,186
All Funds	840	11,362	11,362	11,840	11,840	11,840
4300 Professional Services						
8000 General Fund	1,438,766	921,855	921,855	984,540	784,540	885,784
3400 Other Funds Ltd	178,626	298,591	298,591	318,896	318,896	215,538
All Funds	1,617,392	1,220,446	1,220,446	1,303,436	1,103,436	1,101,322
4315 IT Professional Services						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
8000 General Fund	6,898,013	7,399,488	7,680,153	8,005,490	8,007,510	8,005,490
3400 Other Funds Ltd	835,193	1,408,891	1,592,726	1,575,760	1,576,363	1,575,760
All Funds	7,733,206	8,808,379	9,272,879	9,581,250	9,583,873	9,581,250
4375 Employee Recruitment and Develop						
8000 General Fund	1,123	752	752	784	784	784
3400 Other Funds Ltd	145	263	263	274	274	274
All Funds	1,268	1,015	1,015	1,058	1,058	1,058
4400 Dues and Subscriptions						
8000 General Fund	224,294	8,312	8,312	8,661	8,661	8,661
3400 Other Funds Ltd	27,355	967	967	1,008	1,008	1,008
All Funds	251,649	9,279	9,279	9,669	9,669	9,669
4425 Facilities Rental and Taxes						
8000 General Fund	86,617	110,058	110,058	131,682	112,478	112,478
3400 Other Funds Ltd	11,080	6,285	6,285	12,744	7,008	7,008
All Funds	97,697	116,343	116,343	144,426	119,486	119,486
4475 Facilities Maintenance						
8000 General Fund	43,130	25,664	25,664	26,742	26,742	26,742
3400 Other Funds Ltd	8,205	14,902	14,902	15,528	15,528	15,528
All Funds	51,335	40,566	40,566	42,270	42,270	42,270
4575 Agency Program Related S and S						
8000 General Fund	7,436	-	-	-	-	-
3400 Other Funds Ltd	2,252	-	-	-	-	-
All Funds	9,688	-	-	-	-	-

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
4600 Intra-agency Charges						
8000 General Fund	-	44,804	44,804	46,686	46,686	46,686
3400 Other Funds Ltd	-	26,184	26,184	27,284	27,284	27,284
All Funds	-	70,988	70,988	73,970	73,970	73,970
4650 Other Services and Supplies						
8000 General Fund	211,095	9,324	9,324	9,716	9,716	9,716
3400 Other Funds Ltd	19,829	3,438	3,438	3,583	3,583	3,583
All Funds	230,924	12,762	12,762	13,299	13,299	13,299
4700 Expendable Prop 250 - 5000						
8000 General Fund	24,240	39,421	41,627	43,376	43,376	43,376
3400 Other Funds Ltd	2,956	9,471	10,130	10,555	10,555	10,555
All Funds	27,196	48,892	51,757	53,931	53,931	53,931
4715 IT Expendable Property						
8000 General Fund	1,323,040	382,413	395,651	728,739	728,739	413,769
3400 Other Funds Ltd	175,922	129,815	133,770	233,917	233,917	139,663
All Funds	1,498,962	512,228	529,421	962,656	962,656	553,432
SERVICES & SUPPLIES						
8000 General Fund	14,027,131	12,012,088	12,334,774	13,255,063	12,735,394	12,704,118
3400 Other Funds Ltd	1,777,078	3,620,752	3,817,139	4,014,634	3,919,148	3,797,960
TOTAL SERVICES & SUPPLIES	**$15,804,209**	**$15,632,840**	**$16,151,913**	**$17,269,697**	**$16,654,542**	**$16,502,078**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	24,077	24,077	25,088	25,088	25,088

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
5900 Other Capital Outlay						
8000 General Fund	739,595	-	-	-	-	-
3400 Other Funds Ltd	90,199	7,462	7,462	7,775	7,775	7,775
All Funds	829,794	7,462	7,462	7,775	7,775	7,775
CAPITAL OUTLAY						
8000 General Fund	739,595	-	-	-	-	-
3400 Other Funds Ltd	90,199	31,539	31,539	32,863	32,863	32,863
TOTAL CAPITAL OUTLAY	**$829,794**	**$31,539**	**$31,539**	**$32,863**	**$32,863**	**$32,863**
EXPENDITURES						
8000 General Fund	46,124,377	45,609,735	49,165,547	53,887,831	52,962,637	52,290,549
3400 Other Funds Ltd	5,692,885	13,789,389	15,057,801	16,068,388	15,851,768	15,525,418
TOTAL EXPENDITURES	**$51,817,262**	**$59,399,124**	**$64,223,348**	**$69,956,219**	**$68,814,405**	**$67,815,967**
REVERSIONS						
9900 Reversions						
8000 General Fund	(146,567)	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	227	243	248	234	233	214
8180 Position Reconciliation	-	-	-	-	-	15
TOTAL AUTHORIZED POSITIONS	**227**	**243**	**248**	**234**	**233**	**229**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	187.36	197.13	199.84	199.69	198.01	190.95
8280 FTE Reconciliation	-	-	-	-	-	3.74
TOTAL AUTHORIZED FTE	**187.36**	**197.13**	**199.84**	**199.69**	**198.01**	**194.69**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	26,987,287	-	-	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	4,175,651	-	-	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	31,162,938	-	-	-	-	-
TOTAL BEGINNING BALANCE	**$31,162,938**	**-**	**-**	**-**	**-**	**-**
REVENUE CATEGORIES						
TAXES						
0142 Marijuana Taxes						
3400 Other Funds Ltd	367,921,718	316,860,000	316,860,000	339,048,000	327,949,000	319,997,240
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(4,192,992)	-	-	(1,235,124)	(1,235,124)	(1,287,652)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(68,761,326)	(20,375,000)	(20,375,000)	(21,777,000)	(21,698,884)	(21,784,138)
2213 Tsfr To Criminal Justice Comm						
3400 Other Funds Ltd	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(13,500,000)	(15,281,000)	(15,281,000)	(16,332,000)	(16,274,163)	(16,338,103)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(232,467,400)	(222,079,000)	(222,079,000)	(238,640,000)	(227,831,821)	(219,560,842)

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(36,000,000)	(40,751,000)	(40,751,000)	(43,553,000)	(43,397,769)	(43,568,275)
2845 Tsfr To OLCC						
3400 Other Funds Ltd	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
TRANSFERS OUT						
3400 Other Funds Ltd	(367,921,718)	(311,486,000)	(311,486,000)	(334,537,124)	(323,437,761)	(315,539,010)
TOTAL TRANSFERS OUT	**($367,921,718)**	**($311,486,000)**	**($311,486,000)**	**($334,537,124)**	**($323,437,761)**	**($315,539,010)**
AVAILABLE REVENUES						
3400 Other Funds Ltd	31,162,938	5,374,000	5,374,000	4,510,876	4,511,239	4,458,230
TOTAL AVAILABLE REVENUES	**$31,162,938**	**$5,374,000**	**$5,374,000**	**$4,510,876**	**$4,511,239**	**$4,458,230**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	1,737,497	1,388,664	1,574,866	1,582,152	1,582,152	1,561,656
3170 Overtime Payments						
3400 Other Funds Ltd	5,031	35,790	35,790	37,293	37,293	37,293
3180 Shift Differential						
3400 Other Funds Ltd	13	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	31,712	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	1,774,253	1,424,454	1,610,656	1,619,445	1,619,445	1,598,949

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL SALARIES & WAGES	**$1,774,253**	**$1,424,454**	**$1,610,656**	**$1,619,445**	**$1,619,445**	**$1,598,949**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	776	530	530	720	720	720
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	297,464	255,264	216,574	340,730	340,730	336,417
3221 Pension Obligation Bond						
3400 Other Funds Ltd	96,117	109,287	109,287	63,448	63,448	63,448
3230 Social Security Taxes						
3400 Other Funds Ltd	133,859	108,973	108,973	123,888	123,888	122,320
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	2,218	5,696	5,696	6,477	6,477	6,395
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	519	460	460	420	420	420
3260 Mass Transit Tax						
3400 Other Funds Ltd	10,645	12,415	12,415	9,717	9,717	9,717
3270 Flexible Benefits						
3400 Other Funds Ltd	586,780	396,000	396,000	424,080	424,080	424,080
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	1,128,378	888,625	849,935	969,480	969,480	963,517
TOTAL OTHER PAYROLL EXPENSES	**$1,128,378**	**$888,625**	**$849,935**	**$969,480**	**$969,480**	**$963,517**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	-	(115,047)	(115,047)	(80,897)	(80,897)	(80,897)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	-	-	-	-	26,459
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(115,047)	(115,047)	(80,897)	(80,897)	(54,438)
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**($115,047)**	**($115,047)**	**($80,897)**	**($80,897)**	**($54,438)**
PERSONAL SERVICES						
3400 Other Funds Ltd	2,902,631	2,198,032	2,345,544	2,508,028	2,508,028	2,508,028
TOTAL PERSONAL SERVICES	**$2,902,631**	**$2,198,032**	**$2,345,544**	**$2,508,028**	**$2,508,028**	**$2,508,028**
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	-	2,745	2,745	2,860	2,860	2,860
4125 Out of State Travel						
3400 Other Funds Ltd	1,110	31,842	31,842	33,179	33,179	33,179
4150 Employee Training						
3400 Other Funds Ltd	3,105	26,578	26,578	27,694	27,694	27,694
4175 Office Expenses						
3400 Other Funds Ltd	56,626	36,109	36,109	37,626	15,790	37,626
4200 Telecommunications						
3400 Other Funds Ltd	13,234	32,591	32,591	33,960	33,960	33,960
4225 State Gov. Service Charges						
3400 Other Funds Ltd	12,200	-	-	-	-	-
4250 Data Processing						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	-	9,573	9,573	9,975	9,975	9,975
4275 Publicity and Publications						
3400 Other Funds Ltd	-	699	699	728	728	728
4300 Professional Services						
3400 Other Funds Ltd	265,506	360,531	360,531	385,047	385,047	385,047
4325 Attorney General						
3400 Other Funds Ltd	38,060	138,604	138,604	170,843	158,081	187,842
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	471	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	132,520	167,497	167,497	207,927	154,813	161,190
4475 Facilities Maintenance						
3400 Other Funds Ltd	4,999	-	-	-	-	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	-	92,666	92,666	96,558	96,558	96,558
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	5,070	5,070	5,283	5,283	5,283
4650 Other Services and Supplies						
3400 Other Funds Ltd	131,968	257,786	257,786	268,613	268,613	245,705
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	8,749	8,749	9,116	9,116	9,116
4715 IT Expendable Property						
3400 Other Funds Ltd	26,386	53,132	53,132	55,364	55,364	55,364

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
SERVICES & SUPPLIES						
3400 Other Funds Ltd	686,185	1,224,172	1,224,172	1,344,773	1,257,061	1,292,127
TOTAL SERVICES & SUPPLIES	**$686,185**	**$1,224,172**	**$1,224,172**	**$1,344,773**	**$1,257,061**	**$1,292,127**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	202,687	202,687	211,200	211,200	211,200
5150 Telecommunications Equipment						
3400 Other Funds Ltd	-	23,685	23,685	24,680	24,680	24,680
5900 Other Capital Outlay						
3400 Other Funds Ltd	143,950	405,178	405,178	422,195	422,195	422,195
CAPITAL OUTLAY						
3400 Other Funds Ltd	143,950	631,550	631,550	658,075	658,075	658,075
TOTAL CAPITAL OUTLAY	**$143,950**	**$631,550**	**$631,550**	**$658,075**	**$658,075**	**$658,075**
EXPENDITURES						
3400 Other Funds Ltd	3,732,766	4,053,754	4,201,266	4,510,876	4,423,164	4,458,230
TOTAL EXPENDITURES	**$3,732,766**	**$4,053,754**	**$4,201,266**	**$4,510,876**	**$4,423,164**	**$4,458,230**
ENDING BALANCE						
3400 Other Funds Ltd	27,430,172	1,320,246	1,172,734	-	88,075	-
TOTAL ENDING BALANCE	**$27,430,172**	**$1,320,246**	**$1,172,734**	**-**	**$88,075**	**-**
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	16	10	10	10	10	10
TOTAL AUTHORIZED POSITIONS	**16**	**10**	**10**	**10**	**10**	**10**
AUTHORIZED FTE						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
8250 Class/Unclass FTE Positions	16.00	10.00	10.00	10.00	10.00	10.00
TOTAL AUTHORIZED FTE	**16.00**	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	6,386,392	-	-	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(6,386,392)	-	-	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL BEGINNING BALANCE	**-**	**-**	**-**	**-**	**-**	**-**
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	3,492,972	3,639,677	3,639,677	3,792,543	3,413,289	3,792,543
AVAILABLE REVENUES						
8000 General Fund	3,492,972	3,639,677	3,639,677	3,792,543	3,413,289	3,792,543
TOTAL AVAILABLE REVENUES	**$3,492,972**	**$3,639,677**	**$3,639,677**	**$3,792,543**	**$3,413,289**	**$3,792,543**
EXPENDITURES						
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	3,471,979	3,639,677	3,639,677	3,792,543	3,413,289	3,792,543
REVERSIONS						
9900 Reversions						
8000 General Fund	(20,993)	-	-	-	-	-

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	37,035,273	49,400,849	49,400,849	49,400,849	49,400,849	49,400,849
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	19,240,922	20,900,000	20,900,000	20,900,000	20,900,000	20,900,000
BEGINNING BALANCE						
3400 Other Funds Ltd	56,276,195	70,300,849	70,300,849	70,300,849	70,300,849	70,300,849
TOTAL BEGINNING BALANCE	**$56,276,195**	**$70,300,849**	**$70,300,849**	**$70,300,849**	**$70,300,849**	**$70,300,849**
REVENUE CATEGORIES						
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	36,463,688	36,989,678	36,989,678	33,782,000	33,782,000	6,632,000
8800 General Fund Revenue	-	-	-	-	-	27,150,000
All Funds	36,463,688	36,989,678	36,989,678	33,782,000	33,782,000	33,782,000
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	(1,281,959)
2060 Transfer to General Fund						
8800 General Fund Revenue	-	-	-	-	-	(27,150,000)
TRANSFERS OUT						
3400 Other Funds Ltd	-	-	-	-	-	(1,281,959)
8800 General Fund Revenue	-	-	-	-	-	(27,150,000)
TOTAL TRANSFERS OUT	**-**	**-**	**-**	**-**	**-**	**($28,431,959)**

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
AVAILABLE REVENUES						
3400 Other Funds Ltd	92,739,883	107,290,527	107,290,527	104,082,849	104,082,849	75,650,890
TOTAL AVAILABLE REVENUES	**$92,739,883**	**$107,290,527**	**$107,290,527**	**$104,082,849**	**$104,082,849**	**$75,650,890**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	903,869	1,007,148	1,137,832	1,149,680	1,149,680	1,149,680
3170 Overtime Payments						
3400 Other Funds Ltd	422	-	-	-	-	-
3180 Shift Differential						
3400 Other Funds Ltd	5	19,072	19,072	19,873	19,873	19,873
3190 All Other Differential						
3400 Other Funds Ltd	12,933	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	917,229	1,026,220	1,156,904	1,169,553	1,169,553	1,169,553
TOTAL SALARIES & WAGES	**$917,229**	**$1,026,220**	**$1,156,904**	**$1,169,553**	**$1,169,553**	**$1,169,553**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	420	409	409	528	528	528
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	163,290	183,900	180,564	246,076	246,076	246,076
3221 Pension Obligation Bond						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	49,141	54,197	54,197	45,833	45,833	45,833
3230 Social Security Taxes						
3400 Other Funds Ltd	69,132	78,506	78,506	89,470	89,470	89,470
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	1,198	4,103	4,103	4,678	4,678	4,678
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	277	356	356	307	307	307
3260 Mass Transit Tax						
3400 Other Funds Ltd	5,503	6,157	6,157	7,017	7,017	7,017
3270 Flexible Benefits						
3400 Other Funds Ltd	326,552	306,900	306,900	310,992	310,992	310,992
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	615,513	634,528	631,192	704,901	704,901	704,901
TOTAL OTHER PAYROLL EXPENSES	**$615,513**	**$634,528**	**$631,192**	**$704,901**	**$704,901**	**$704,901**
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	(28,762)	(28,762)	(58,438)	(58,438)	(58,438)
PERSONAL SERVICES						
3400 Other Funds Ltd	1,532,742	1,631,986	1,759,334	1,816,016	1,816,016	1,816,016
TOTAL PERSONAL SERVICES	**$1,532,742**	**$1,631,986**	**$1,759,334**	**$1,816,016**	**$1,816,016**	**$1,816,016**
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	-	883	883	920	920	920

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
4150 Employee Training						
3400 Other Funds Ltd	3,597	1,435	1,435	4,621	4,621	4,621
4175 Office Expenses						
3400 Other Funds Ltd	70,777	14,783	14,783	42,079	42,079	42,073
4200 Telecommunications						
3400 Other Funds Ltd	8,022	7,670	7,670	10,493	10,493	10,493
4300 Professional Services						
3400 Other Funds Ltd	8,103	-	-	-	-	-
4325 Attorney General						
3400 Other Funds Ltd	102,903	177,374	177,374	218,631	202,299	240,389
4475 Facilities Maintenance						
3400 Other Funds Ltd	2,499	-	-	-	-	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	635	-	-	-	-	-
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	2,535	2,535	2,641	2,641	2,641
4650 Other Services and Supplies						
3400 Other Funds Ltd	5,403	45,151	45,151	5,367	5,367	5,367
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	1,577	1,577	1,643	1,643	1,643
4715 IT Expendable Property						
3400 Other Funds Ltd	13,748	3,107	3,107	12,615	12,615	12,615
SERVICES & SUPPLIES						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	215,687	254,515	254,515	299,010	282,678	320,762
TOTAL SERVICES & SUPPLIES	**$215,687**	**$254,515**	**$254,515**	**$299,010**	**$282,678**	**$320,762**
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	7,842	7,842	8,171	8,171	8,171
SPECIAL PAYMENTS						
6020 Dist to Counties						
3400 Other Funds Ltd	23,514,172	35,095,335	35,095,335	22,538,000	22,538,000	24,000,000
EXPENDITURES						
3400 Other Funds Ltd	25,262,601	36,989,678	37,117,026	24,661,197	24,644,865	26,144,949
TOTAL EXPENDITURES	**$25,262,601**	**$36,989,678**	**$37,117,026**	**$24,661,197**	**$24,644,865**	**$26,144,949**
ENDING BALANCE						
3400 Other Funds Ltd	67,477,282	70,300,849	70,173,501	79,421,652	79,437,984	49,505,941
TOTAL ENDING BALANCE	**$67,477,282**	**$70,300,849**	**$70,173,501**	**$79,421,652**	**$79,437,984**	**$49,505,941**
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	8	9	9	9
TOTAL AUTHORIZED POSITIONS	**8**	**8**	**8**	**9**	**9**	**9**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	7.75	7.75	7.75	7.34	7.34	7.34
TOTAL AUTHORIZED FTE	**7.75**	**7.75**	**7.75**	**7.34**	**7.34**	**7.34**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	45,139,319	-	-	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(45,139,319)	-	-	-	2,253,843	-
BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	-	-	2,253,843	-
TOTAL BEGINNING BALANCE	**-**	**-**	**-**	**-**	**$2,253,843**	**-**
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	400,000	-	-	-	-	-
BOND SALES						
0555 General Fund Obligation Bonds						
3400 Other Funds Ltd	1,681,076	14,265,000	14,265,000	-	-	8,388,430
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	552,000
All Funds	1,681,076	14,265,000	14,265,000	-	-	8,940,430
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	37,891	-	-	850,000	850,000	-
REVENUE CATEGORIES						
8000 General Fund	400,000	-	-	-	-	-
3400 Other Funds Ltd	1,718,967	14,265,000	14,265,000	850,000	850,000	8,388,430

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	552,000
TOTAL REVENUE CATEGORIES	**$2,118,967**	**$14,265,000**	**$14,265,000**	**$850,000**	**$850,000**	**$8,940,430**
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	-	(265,000)	(265,000)	-	-	(35,000)
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	(552,000)
All Funds	-	(265,000)	(265,000)	-	-	(587,000)
AVAILABLE REVENUES						
8000 General Fund	400,000	-	-	-	-	-
3400 Other Funds Ltd	1,718,967	14,000,000	14,000,000	850,000	3,103,843	8,353,430
TOTAL AVAILABLE REVENUES	**$2,118,967**	**$14,000,000**	**$14,000,000**	**$850,000**	**$3,103,843**	**$8,353,430**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	544,876	-	-	-	153,222	-
3170 Overtime Payments						
3400 Other Funds Ltd	31,783	-	-	-	-	-
3180 Shift Differential						
3400 Other Funds Ltd	433	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	8,241	-	-	-	-	-
SALARIES & WAGES						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	585,333	-	-	-	153,222	-
TOTAL SALARIES & WAGES	**$585,333**	**-**	**-**	**-**	**$153,222**	**-**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	162	-	-	-	60	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	97,638	-	-	-	32,237	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	32,510	-	-	-	-	-
3230 Social Security Taxes						
3400 Other Funds Ltd	44,911	-	-	-	11,722	-
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	1,116	-	-	-	612	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	115	-	-	-	36	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	1,100	-	-	-	-	-
3270 Flexible Benefits						
3400 Other Funds Ltd	88,885	-	-	-	35,340	-
3280 Other OPE						
3400 Other Funds Ltd	2,751	-	-	-	-	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	269,188	-	-	-	80,007	-

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
TOTAL OTHER PAYROLL EXPENSES	**$269,188**	**-**	**-**	**-**	**$80,007**	**-**
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	-	-	-	(14,995)	1,412,818
PERSONAL SERVICES						
3400 Other Funds Ltd	854,521	-	-	-	218,234	1,412,818
TOTAL PERSONAL SERVICES	**$854,521**	**-**	**-**	**-**	**$218,234**	**$1,412,818**
SERVICES & SUPPLIES						
4315 IT Professional Services						
3400 Other Funds Ltd	824,926	-	-	-	-	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	39,520	-	-	-	2,885,609	6,940,612
SERVICES & SUPPLIES						
3400 Other Funds Ltd	864,446	-	-	-	2,885,609	6,940,612
TOTAL SERVICES & SUPPLIES	**$864,446**	**-**	**-**	**-**	**$2,885,609**	**$6,940,612**
CAPITAL OUTLAY						
5900 Other Capital Outlay						
3400 Other Funds Ltd	-	14,000,000	14,000,000	850,000	-	-
EXPENDITURES						
3400 Other Funds Ltd	1,718,967	14,000,000	14,000,000	850,000	3,103,843	8,353,430
TOTAL EXPENDITURES	**$1,718,967**	**$14,000,000**	**$14,000,000**	**$850,000**	**$3,103,843**	**$8,353,430**
REVERSIONS						
9900 Reversions						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
8000 General Fund	(400,000)	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	2	-	-	-	-	-
TOTAL AUTHORIZED POSITIONS	**2**	**-**	**-**	**-**	**-**	**-**
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	1.76	-	-	-	0.80	-
TOTAL AUTHORIZED FTE	**1.76**	**-**	**-**	**-**	**0.80**	**-**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	9,769,587	964,844	964,844	964,844	964,844	964,844
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(9,769,587)	1,384,010	1,384,010	1,384,010	1,384,010	1,384,010
BEGINNING BALANCE						
3400 Other Funds Ltd	-	2,348,854	2,348,854	2,348,854	2,348,854	2,348,854
TOTAL BEGINNING BALANCE	**-**	**$2,348,854**	**$2,348,854**	**$2,348,854**	**$2,348,854**	**$2,348,854**
REVENUE CATEGORIES						
TAXES						
0105 Personal Income Taxes						
8800 General Fund Revenue	25,683,505,082	20,983,995,218	20,983,995,218	29,524,285,996	30,221,769,000	30,235,753,518
0110 Corp Excise and Income Taxes						
8800 General Fund Revenue	3,143,160,639	2,153,441,000	2,153,441,000	2,844,375,677	3,294,781,000	3,281,840,019
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	247,745,238	1,427,818,218	1,427,818,218	4,279,125,222	4,279,125,222	4,296,701,270
3430 Other Funds Debt Svc Ltd	1,339,147	113,110	113,110	-	-	-
All Funds	249,084,385	1,427,931,328	1,427,931,328	4,279,125,222	4,279,125,222	4,296,701,270
0135 Cigarette Taxes						
3400 Other Funds Ltd	644,597,043	609,800,000	609,800,000	551,700,000	472,462,924	472,042,311
8800 General Fund Revenue	45,131,055	43,144,000	43,144,000	39,000,000	34,174,000	32,795,228
All Funds	689,728,098	652,944,000	652,944,000	590,700,000	506,636,924	504,837,539
0140 Other Tobacco Products Taxes						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	120,184,017	112,700,000	112,700,000	109,100,000	104,958,010	102,383,727
8800 General Fund Revenue	59,808,259	61,303,000	61,303,000	56,100,000	51,587,000	47,273,233
All Funds	179,992,276	174,003,000	174,003,000	165,200,000	156,545,010	149,656,960
0145 Amusement Taxes						
3400 Other Funds Ltd	5,139,546	4,052,345	4,052,345	3,849,030	3,849,030	3,849,030
8800 General Fund Revenue	2,202,663	1,784,000	1,784,000	1,680,000	1,900,000	874,000
All Funds	7,342,209	5,836,345	5,836,345	5,529,030	5,749,030	4,723,030
0155 Inheritance Taxes						
8800 General Fund Revenue	623,040,490	547,732,000	547,732,000	598,500,000	694,398,000	936,573,000
0160 Eastern Oregon Severance Taxes						
3400 Other Funds Ltd	4,256	31,914	31,914	10,344	10,344	10,344
8800 General Fund Revenue	5,383	6,000	6,000	6,000	6,000	6,000
All Funds	9,639	37,914	37,914	16,344	16,344	16,344
0162 Western Oregon Severance Taxes						
3400 Other Funds Ltd	703,828	1,135,910	1,135,910	1,353,291	1,353,291	1,353,291
8800 General Fund Revenue	79,546	6,000	6,000	110,000	110,000	110,000
All Funds	783,374	1,141,910	1,141,910	1,463,291	1,463,291	1,463,291
0165 Other Severance Taxes						
3400 Other Funds Ltd	2,540	33,478	33,478	4,539	4,539	4,539
0185 Privilege Taxes						
3400 Other Funds Ltd	85,496,674	109,370,046	109,370,046	107,980,000	107,980,000	95,110,681
8800 General Fund Revenue	-	-	-	116,000	116,000	116,000
All Funds	85,496,674	109,370,046	109,370,046	108,096,000	108,096,000	95,226,681

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
0195 Other Taxes						
3400 Other Funds Ltd	232,496,830	355,998,970	355,998,970	664,876,761	663,333,866	664,843,979
8800 General Fund Revenue	-	-	-	9,876,981	9,876,981	9,876,981
All Funds	232,496,830	355,998,970	355,998,970	674,753,742	673,210,847	674,720,960
TAXES						
3400 Other Funds Ltd	1,336,369,972	2,620,940,881	2,620,940,881	5,717,999,187	5,633,077,226	5,636,299,172
3430 Other Funds Debt Svc Ltd	1,339,147	113,110	113,110	-	-	-
8800 General Fund Revenue	29,556,933,117	23,791,411,218	23,791,411,218	33,074,050,654	34,308,717,981	34,545,217,979
TOTAL TAXES	**$30,894,642,236**	**$26,412,465,209**	**$26,412,465,209**	**$38,792,049,841**	**$39,941,795,207**	**$40,181,517,151**
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	6,263,086	12,443,302	12,443,302	18,503,363	18,503,363	18,503,363
CHARGES FOR SERVICES						
0410 Charges for Services						
3400 Other Funds Ltd	-	22,000,000	22,000,000	15,191,853	15,191,853	17,378,431
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	28,874,959	26,191,447	29,652,289	29,727,957	29,727,957	31,149,366
8800 General Fund Revenue	-	3,953,221	3,953,221	255,537	255,537	1,105
All Funds	28,874,959	30,144,668	33,605,510	29,983,494	29,983,494	31,150,471
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	52,068	2,426,683	2,426,683	5,620,139	5,620,139	5,620,139

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	74,685,560	193,297,782	198,006,916	69,087,882	69,087,882	69,054,531
8800 General Fund Revenue	13,911,030	-	-	-	-	-
All Funds	88,596,590	193,297,782	198,006,916	69,087,882	69,087,882	69,054,531
TRANSFERS IN						
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	69,111,107	76,598,940	76,598,940	88,987,522	88,987,522	72,042,793
8800 General Fund Revenue	-	11,561,506	11,561,506	764,922	764,922	2,555
All Funds	69,111,107	88,160,446	88,160,446	89,752,444	89,752,444	72,045,348
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,515,356,752	2,953,899,035	2,962,069,011	5,945,117,903	5,860,195,942	5,850,047,795
3430 Other Funds Debt Svc Ltd	1,339,147	113,110	113,110	-	-	-
8800 General Fund Revenue	29,570,844,147	23,806,925,945	23,806,925,945	33,075,071,113	34,309,738,440	34,545,221,639
TOTAL REVENUE CATEGORIES	**$31,087,540,046**	**$26,760,938,090**	**$26,769,108,066**	**$39,020,189,016**	**$40,169,934,382**	**$40,395,269,434**
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(64,193,648)	(109,359,212)	(114,068,346)	(112,181,643)	(110,978,095)	(106,622,851)
3430 Other Funds Debt Svc Ltd	(1,339,147)	(113,110)	(113,110)	-	-	-
All Funds	(65,532,795)	(109,472,322)	(114,181,456)	(112,181,643)	(110,978,095)	(106,622,851)
2048 Transfer to Public Universities						
3400 Other Funds Ltd	-	(5,318,769)	(5,318,769)	(8,159,610)	(8,159,610)	(8,159,610)
2050 Transfer to Other						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	-	(1,199,598,452)	(1,199,598,452)	(4,216,819,910)	(4,193,175,515)	(4,215,303,026)
2060 Transfer to General Fund						
8800 General Fund Revenue	(29,570,844,147)	(23,806,925,945)	(23,806,925,945)	(33,075,071,113)	(34,309,738,440)	(34,545,221,639)
2080 Transfer to Counties						
3400 Other Funds Ltd	(24,826,924)	(69,818,668)	(69,818,668)	(82,040,338)	(82,040,270)	(76,060,367)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,876,601)	(3,273,913)	(3,273,913)	(3,481,309)	(3,481,309)	(3,481,309)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(11,329,062)	(6,375,322)	(6,375,322)	(5,773,764)	(8,896,109)	(8,610,449)
2123 Tsfr To OR Business Development						
3400 Other Funds Ltd	(19,413,004)	(31,664,551)	(31,664,551)	(28,637,203)	(28,606,687)	(31,895,832)
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(23,172,358)	(24,183,511)	(24,183,511)	(26,764,781)	(26,764,781)	(26,764,781)
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(2,540)	(33,478)	(33,478)	(4,312)	(4,312)	(4,180)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(11,092,862)	(11,708,132)	(11,819,864)	(12,644,475)	(12,644,475)	(6,940,350)
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(78,213,045)	(60,000)	(60,000)	(67,158)	(67,158)	(67,158)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(10,125,943)	(351,572)	(351,572)	(351,572)	(351,572)	-
2258 Tsfr To Emergency Management, Dept of						
3400 Other Funds Ltd	(79,416,977)	(171,329,595)	(171,329,595)	(164,900,419)	(164,900,419)	(164,734,690)

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	(44,696,617)	(51,947,115)	(55,296,225)	(63,396,198)	(68,793,509)	(65,846,019)
2260 Tsfr to State FIre Marshal, Dept of						
3400 Other Funds Ltd	-	(10,872,832)	(10,872,832)	(10,570,493)	(10,570,276)	(10,748,088)
2291 Tsfr To Corrections, Dept of						
3400 Other Funds Ltd	(4,846,812)	(5,197,236)	(5,197,236)	(5,948,237)	(1,594,384)	-
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(26,158,806)	(38,059,527)	(38,059,527)	(38,783,234)	(38,783,234)	(33,555,444)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(703,114,424)	(752,198,363)	(752,198,363)	(701,077,489)	(638,637,298)	(611,061,336)
2525 Tsfr To HECC						
3400 Other Funds Ltd	(2,787,053)	(2,196,243)	(2,196,243)	(2,092,654)	(2,092,654)	(2,092,654)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(659,063)	(706,534)	(706,534)	(759,823)	(759,823)	(759,823)
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(17,944,348)	(18,281,231)	(18,281,231)	(31,459,340)	(31,459,340)	(31,459,340)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	-	(30,000)	(30,000)	(5,130,975)	(5,130,975)	(5,130,975)
2730 Tsfr To Transportation, Dept						
3400 Other Funds Ltd	(315,801,105)	(354,683,633)	(354,683,633)	(355,223,966)	(354,798,099)	(372,326,841)
2914 Tsfr To Housing and Com Svcs						
3400 Other Funds Ltd	(74,685,560)	(89,000,000)	(89,000,000)	(68,849,000)	(68,849,000)	(68,849,000)
TRANSFERS OUT						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
3400 Other Funds Ltd	(1,515,356,752)	(2,956,247,889)	(2,964,417,865)	(5,945,117,903)	(5,861,538,904)	(5,850,474,123)
3430 Other Funds Debt Svc Ltd	(1,339,147)	(113,110)	(113,110)	-	-	-
8800 General Fund Revenue	(29,570,844,147)	(23,806,925,945)	(23,806,925,945)	(33,075,071,113)	(34,309,738,440)	(34,545,221,639)
TOTAL TRANSFERS OUT	**($31,087,540,046)**	**($26,763,286,944)**	**($26,771,456,920)**	**($39,020,189,016)**	**($40,171,277,344)**	**($40,395,695,762)**
AVAILABLE REVENUES						
3400 Other Funds Ltd	-	-	-	2,348,854	1,005,892	1,922,526
TOTAL AVAILABLE REVENUES	**-**	**-**	**-**	**$2,348,854**	**$1,005,892**	**$1,922,526**
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	2,348,854	1,005,892	1,922,526
TOTAL ENDING BALANCE	**-**	**-**	**-**	**$2,348,854**	**$1,005,892**	**$1,922,526**

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8030 General Fund Debt Svc	6,507,679	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
BOND SALES						
0555 General Fund Obligation Bonds						
3400 Other Funds Ltd	158,924	-	-	-	-	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	59,941	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	4,446	-	-	-	-	-
All Funds	64,387	-	-	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	-	265,000	265,000	-	-	35,000
3430 Other Funds Debt Svc Ltd	1,339,147	113,110	113,110	-	-	552,000
All Funds	1,339,147	378,110	378,110	-	-	587,000
REVENUE CATEGORIES						
8030 General Fund Debt Svc	6,507,679	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
3400 Other Funds Ltd	218,865	265,000	265,000	-	-	35,000
3430 Other Funds Debt Svc Ltd	1,343,593	113,110	113,110	-	-	552,000
TOTAL REVENUE CATEGORIES	**$8,070,137**	**$4,837,509**	**$4,837,509**	**$5,233,018**	**$5,233,018**	**$5,646,813**
TRANSFERS OUT						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
2107 Tsfr To Administrative Svcs						
3430 Other Funds Debt Svc Ltd	(412)	-	-	-	-	-
AVAILABLE REVENUES						
8030 General Fund Debt Svc	6,507,679	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
3400 Other Funds Ltd	218,865	265,000	265,000	-	-	35,000
3430 Other Funds Debt Svc Ltd	1,343,181	113,110	113,110	-	-	552,000
TOTAL AVAILABLE REVENUES	**$8,069,725**	**$4,837,509**	**$4,837,509**	**$5,233,018**	**$5,233,018**	**$5,646,813**
EXPENDITURES						
SERVICES & SUPPLIES						
4650 Other Services and Supplies						
3400 Other Funds Ltd	5,533	265,000	265,000	-	-	35,000
3430 Other Funds Debt Svc Ltd	(1)	-	-	-	-	-
All Funds	5,532	265,000	265,000	-	-	35,000
DEBT SERVICE						
7100 Principal - Bonds						
8030 General Fund Debt Svc	5,765,116	4,213,339	4,213,339	4,110,000	4,110,000	4,330,000
3430 Other Funds Debt Svc Ltd	1,074,885	105,150	105,150	-	-	-
All Funds	6,840,001	4,318,489	4,318,489	4,110,000	4,110,000	4,330,000
7150 Interest - Bonds						
8030 General Fund Debt Svc	459,713	246,060	246,060	1,123,018	1,123,018	729,813
3430 Other Funds Debt Svc Ltd	264,198	7,960	7,960	-	-	552,000
All Funds	723,911	254,020	254,020	1,123,018	1,123,018	1,281,813
DEBT SERVICE						

Description	*2021-23 Actuals*	*2023-25 Leg Adopted Budget*	*2023-25 Leg Approved Budget*	*2025-27 Agency Request Budget*	*2025-27 Governor's Budget*	*2025-27 Leg. Adopted Budget*
8030 General Fund Debt Svc	6,224,829	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
3430 Other Funds Debt Svc Ltd	1,339,083	113,110	113,110	-	-	552,000
TOTAL DEBT SERVICE	**$7,563,912**	**$4,572,509**	**$4,572,509**	**$5,233,018**	**$5,233,018**	**$5,611,813**
EXPENDITURES						
8030 General Fund Debt Svc	6,224,829	4,459,399	4,459,399	5,233,018	5,233,018	5,059,813
3400 Other Funds Ltd	5,533	265,000	265,000	-	-	35,000
3430 Other Funds Debt Svc Ltd	1,339,082	113,110	113,110	-	-	552,000
TOTAL EXPENDITURES	**$7,569,444**	**$4,837,509**	**$4,837,509**	**$5,233,018**	**$5,233,018**	**$5,646,813**
REVERSIONS						
9900 Reversions						
8030 General Fund Debt Svc	(282,850)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	213,332	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	4,099	-	-	-	-	-
TOTAL ENDING BALANCE	**$217,431**	**-**	**-**	**-**	**-**	**-**

Version / Column Comparison Report - Detail **Cross Reference Number:15000-003-00-00-00000**
2025-27 Biennium
Administration

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	41,654,443	41,654,443	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	14,044,514	14,044,514	0	-
TOTAL REVENUES				
8000 General Fund	41,654,443	41,654,443	0	-
3400 Other Funds Ltd	14,044,514	14,044,514	0	-
TOTAL REVENUES	**$55,698,957**	**$55,698,957**	**0**	**-**
AVAILABLE REVENUES				
8000 General Fund	41,654,443	41,654,443	0	-
3400 Other Funds Ltd	14,044,514	14,044,514	0	-
TOTAL AVAILABLE REVENUES	**$55,698,957**	**$55,698,957**	**0**	**-**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	14,315,410	14,351,717	36,307	0.25%
3400 Other Funds Ltd	4,784,870	4,797,043	12,173	0.25%
All Funds	19,100,280	19,148,760	48,480	0.25%
3160 Temporary Appointments				
8000 General Fund	30,222	30,222	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	84,988	84,988	0	-
All Funds	115,210	115,210	0	-
3170 Overtime Payments				
8000 General Fund	45,162	45,162	0	-
3180 Shift Differential				
8000 General Fund	30,839	30,839	0	-
3190 All Other Differential				
8000 General Fund	224,073	224,073	0	-
3400 Other Funds Ltd	23,105	23,105	0	-
All Funds	247,178	247,178	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	14,645,706	14,682,013	36,307	0.25%
3400 Other Funds Ltd	4,892,963	4,905,136	12,173	0.25%
TOTAL SALARIES & WAGES	**$19,538,669**	**$19,587,149**	**$48,480**	**0.25%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	4,648	4,648	0	-
3400 Other Funds Ltd	1,544	1,544	0	-
All Funds	6,192	6,192	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	3,075,092	3,082,731	7,639	0.25%
3400 Other Funds Ltd	1,011,594	1,014,155	2,561	0.25%
All Funds	4,086,686	4,096,886	10,200	0.25%
3221 Pension Obligation Bond				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	642,025	642,025	0	-
3400 Other Funds Ltd	71,794	71,794	0	-
All Funds	713,819	713,819	0	-
3230 Social Security Taxes				
8000 General Fund	1,102,593	1,105,371	2,778	0.25%
3400 Other Funds Ltd	368,342	369,274	932	0.25%
All Funds	1,470,935	1,474,645	3,710	0.25%
3240 Unemployment Assessments				
8000 General Fund	77,937	77,937	0	-
3400 Other Funds Ltd	45,734	45,734	0	-
All Funds	123,671	123,671	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	57,303	57,449	146	0.25%
3400 Other Funds Ltd	18,856	18,904	48	0.25%
All Funds	76,159	76,353	194	0.25%
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	2,669	2,669	0	-
3400 Other Funds Ltd	943	943	0	-
All Funds	3,612	3,612	0	-
3260 Mass Transit Tax				
8000 General Fund	82,407	82,407	0	-
3400 Other Funds Ltd	15,930	15,930	0	-
All Funds	98,337	98,337	0	-
3270 Flexible Benefits				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	2,733,441	2,733,441	0	-
3400 Other Funds Ltd	913,647	913,647	0	-
All Funds	3,647,088	3,647,088	0	-
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	7,778,115	7,788,678	10,563	0.14%
3400 Other Funds Ltd	2,448,384	2,451,925	3,541	0.14%
TOTAL OTHER PAYROLL EXPENSES	**$10,226,499**	**$10,240,603**	**$14,104**	**0.14%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(481,341)	(481,341)	0	-
3400 Other Funds Ltd	(37,736)	(37,736)	0	-
All Funds	(519,077)	(519,077)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	(46,870)	(46,870)	100.00%
3400 Other Funds Ltd	-	(15,715)	(15,715)	100.00%
All Funds	-	(62,585)	(62,585)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(481,341)	(528,211)	(46,870)	-9.74%
3400 Other Funds Ltd	(37,736)	(53,451)	(15,715)	-41.64%
TOTAL P.S. BUDGET ADJUSTMENTS	**($519,077)**	**($581,662)**	**($62,585)**	**-12.06%**
TOTAL PERSONAL SERVICES				
8000 General Fund	21,942,480	21,942,480	0	-
3400 Other Funds Ltd	7,303,611	7,303,610	(1)	-0.00%
TOTAL PERSONAL SERVICES	**$29,246,091**	**$29,246,090**	**($1)**	**-0.00%**

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	129,492	129,492	0	-
3400 Other Funds Ltd	43,535	43,535	0	-
All Funds	173,027	173,027	0	-
4125 Out of State Travel				
8000 General Fund	74,356	74,356	0	-
3400 Other Funds Ltd	26,174	26,174	0	-
All Funds	100,530	100,530	0	-
4150 Employee Training				
8000 General Fund	368,600	368,600	0	-
3400 Other Funds Ltd	124,861	124,861	0	-
All Funds	493,461	493,461	0	-
4175 Office Expenses				
8000 General Fund	1,212,210	1,212,210	0	-
3400 Other Funds Ltd	914,604	914,604	0	-
All Funds	2,126,814	2,126,814	0	-
4200 Telecommunications				
8000 General Fund	484,781	484,781	0	-
3400 Other Funds Ltd	163,476	163,476	0	-
All Funds	648,257	648,257	0	-
4225 State Gov. Service Charges				
8000 General Fund	10,200,464	10,200,464	0	-
3400 Other Funds Ltd	1,771,342	1,771,342	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	11,971,806	11,971,806	0	-
4250 Data Processing				
8000 General Fund	99,929	99,929	0	-
3400 Other Funds Ltd	30,318	30,318	0	-
All Funds	130,247	130,247	0	-
4275 Publicity and Publications				
8000 General Fund	6,965	6,965	0	-
3400 Other Funds Ltd	2,336	2,336	0	-
All Funds	9,301	9,301	0	-
4300 Professional Services				
8000 General Fund	371,000	371,000	0	-
3400 Other Funds Ltd	35,159	35,159	0	-
All Funds	406,159	406,159	0	-
4315 IT Professional Services				
8000 General Fund	43,520	43,520	0	-
3400 Other Funds Ltd	2,820	2,820	0	-
All Funds	46,340	46,340	0	-
4325 Attorney General				
8000 General Fund	174,289	174,289	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	7,429	7,429	0	-
3400 Other Funds Ltd	2,491	2,491	0	-
All Funds	9,920	9,920	0	-
4400 Dues and Subscriptions				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	60,784	60,784	0	-
3400 Other Funds Ltd	18,544	18,544	0	-
All Funds	79,328	79,328	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	5,604,854	5,604,854	0	-
3400 Other Funds Ltd	2,771,085	2,771,085	0	-
All Funds	8,375,939	8,375,939	0	-
4475 Facilities Maintenance				
8000 General Fund	4,513	4,513	0	-
3400 Other Funds Ltd	1,513	1,513	0	-
All Funds	6,026	6,026	0	-
4600 Intra-agency Charges				
8000 General Fund	26,460	26,460	0	-
3400 Other Funds Ltd	8,871	8,871	0	-
All Funds	35,331	35,331	0	-
4650 Other Services and Supplies				
8000 General Fund	63,928	63,928	0	-
3400 Other Funds Ltd	526,290	526,290	0	-
All Funds	590,218	590,218	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	32,490	32,490	0	-
3400 Other Funds Ltd	11,333	11,333	0	-
All Funds	43,823	43,823	0	-
4715 IT Expendable Property				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	602,373	602,373	0	-
3400 Other Funds Ltd	208,254	208,254	0	-
All Funds	810,627	810,627	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	19,568,437	19,568,437	0	-
3400 Other Funds Ltd	6,663,006	6,663,006	0	-
TOTAL SERVICES & SUPPLIES	**$26,231,443**	**$26,231,443**	**0**	**-**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	38,394	38,394	0	-
3400 Other Funds Ltd	23,943	23,943	0	-
All Funds	62,337	62,337	0	-
5150 Telecommunications Equipment				
8000 General Fund	17,970	17,970	0	-
3400 Other Funds Ltd	1,405	1,405	0	-
All Funds	19,375	19,375	0	-
5550 Data Processing Software				
8000 General Fund	8,266	8,266	0	-
3400 Other Funds Ltd	2,964	2,964	0	-
All Funds	11,230	11,230	0	-
5600 Data Processing Hardware				
8000 General Fund	78,896	78,896	0	-
3400 Other Funds Ltd	49,585	49,585	0	-
All Funds	128,481	128,481	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL CAPITAL OUTLAY				
8000 General Fund	143,526	143,526	0	-
3400 Other Funds Ltd	77,897	77,897	0	-
TOTAL CAPITAL OUTLAY	**$221,423**	**$221,423**	**0**	**-**
TOTAL EXPENDITURES				
8000 General Fund	41,654,443	41,654,443	0	-
3400 Other Funds Ltd	14,044,514	14,044,513	(1)	-0.00%
TOTAL EXPENDITURES	**$55,698,957**	**$55,698,956**	**($1)**	**-0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	1	1	100.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	86	86	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	86.00	86.00	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	24,135,570	24,135,570	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	48,431,395	48,431,395	0	-
TOTAL REVENUES				
8000 General Fund	24,135,570	24,135,570	0	-
3400 Other Funds Ltd	48,431,395	48,431,395	0	-
TOTAL REVENUES	**$72,566,965**	**$72,566,965**	**0**	**-**
AVAILABLE REVENUES				
8000 General Fund	24,135,570	24,135,570	0	-
3400 Other Funds Ltd	48,431,395	48,431,395	0	-
TOTAL AVAILABLE REVENUES	**$72,566,965**	**$72,566,965**	**0**	**-**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	13,340,373	13,340,373	0	-
3400 Other Funds Ltd	3,808,923	3,808,923	0	-
All Funds	17,149,296	17,149,296	0	-
3160 Temporary Appointments				
8000 General Fund	22,580	22,580	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3170 Overtime Payments				
8000 General Fund	12,439	12,439	0	-
3180 Shift Differential				
8000 General Fund	1,701	1,701	0	-
3190 All Other Differential				
8000 General Fund	37,029	37,029	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	13,414,122	13,414,122	0	-
3400 Other Funds Ltd	3,808,923	3,808,923	0	-
TOTAL SALARIES & WAGES	**$17,223,045**	**$17,223,045**	**0**	**-**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	4,485	4,485	0	-
3400 Other Funds Ltd	1,203	1,203	0	-
All Funds	5,688	5,688	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	2,817,580	2,817,580	0	-
3400 Other Funds Ltd	801,381	801,381	0	-
All Funds	3,618,961	3,618,961	0	-
3221 Pension Obligation Bond				
8000 General Fund	608,909	608,909	0	-
3400 Other Funds Ltd	164,909	164,909	0	-
All Funds	773,818	773,818	0	-
3230 Social Security Taxes				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	1,024,240	1,024,240	0	-
3400 Other Funds Ltd	291,179	291,179	0	-
All Funds	1,315,419	1,315,419	0	-
3240 Unemployment Assessments				
8000 General Fund	22,504	22,504	0	-
3400 Other Funds Ltd	1,516	1,516	0	-
All Funds	24,020	24,020	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	53,437	53,437	0	-
3400 Other Funds Ltd	15,232	15,232	0	-
All Funds	68,669	68,669	0	-
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	2,574	2,574	0	-
3400 Other Funds Ltd	743	743	0	-
All Funds	3,317	3,317	0	-
3260 Mass Transit Tax				
8000 General Fund	69,275	69,275	0	-
3400 Other Funds Ltd	18,721	18,721	0	-
All Funds	87,996	87,996	0	-
3270 Flexible Benefits				
8000 General Fund	2,621,674	2,621,674	0	-
3400 Other Funds Ltd	728,558	728,558	0	-
All Funds	3,350,232	3,350,232	0	-
TOTAL OTHER PAYROLL EXPENSES				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	7,224,678	7,224,678	0	-
3400 Other Funds Ltd	2,023,442	2,023,442	0	-
TOTAL OTHER PAYROLL EXPENSES	**$9,248,120**	**$9,248,120**	**0**	**-**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(240,263)	(240,263)	0	-
3400 Other Funds Ltd	(24,160)	(24,160)	0	-
All Funds	(264,423)	(264,423)	0	-
TOTAL PERSONAL SERVICES				
8000 General Fund	20,398,537	20,398,537	0	-
3400 Other Funds Ltd	5,808,205	5,808,205	0	-
TOTAL PERSONAL SERVICES	**$26,206,742**	**$26,206,742**	**0**	**-**
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	41,760	41,760	0	-
3400 Other Funds Ltd	21,966	21,966	0	-
All Funds	63,726	63,726	0	-
4125 Out of State Travel				
8000 General Fund	54,746	54,746	0	-
3400 Other Funds Ltd	5,757	5,757	0	-
All Funds	60,503	60,503	0	-
4150 Employee Training				
8000 General Fund	163,460	163,460	0	-
3400 Other Funds Ltd	62,691	62,691	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	226,151	226,151	0	-
4175 Office Expenses				
8000 General Fund	220,212	220,212	0	-
3400 Other Funds Ltd	55,468	55,468	0	-
All Funds	275,680	275,680	0	-
4200 Telecommunications				
8000 General Fund	102,824	102,824	0	-
3400 Other Funds Ltd	13,316	13,316	0	-
All Funds	116,140	116,140	0	-
4275 Publicity and Publications				
8000 General Fund	2,036	2,036	0	-
3400 Other Funds Ltd	4,680	4,680	0	-
All Funds	6,716	6,716	0	-
4300 Professional Services				
8000 General Fund	354,416	354,416	0	-
3400 Other Funds Ltd	1,525,598	1,525,598	0	-
All Funds	1,880,014	1,880,014	0	-
4315 IT Professional Services				
8000 General Fund	331,081	331,081	0	-
4325 Attorney General				
8000 General Fund	2,086,465	2,086,465	0	-
3400 Other Funds Ltd	65,646	65,646	0	-
All Funds	2,152,111	2,152,111	0	-
4375 Employee Recruitment and Develop				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	1,221	1,221	0	-
3400 Other Funds Ltd	1,671	1,671	0	-
All Funds	2,892	2,892	0	-
4400 Dues and Subscriptions				
8000 General Fund	11,120	11,120	0	-
3400 Other Funds Ltd	42,146	42,146	0	-
All Funds	53,266	53,266	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	57,201	57,201	0	-
3400 Other Funds Ltd	22,245	22,245	0	-
All Funds	79,446	79,446	0	-
4475 Facilities Maintenance				
8000 General Fund	2,137	2,137	0	-
3400 Other Funds Ltd	218	218	0	-
All Funds	2,355	2,355	0	-
4600 Intra-agency Charges				
8000 General Fund	76,049	76,049	0	-
3400 Other Funds Ltd	40,621	40,621	0	-
All Funds	116,670	116,670	0	-
4650 Other Services and Supplies				
8000 General Fund	49,179	49,179	0	-
3400 Other Funds Ltd	32,130	32,130	0	-
All Funds	81,309	81,309	0	-
4700 Expendable Prop 250 - 5000				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	3,500	3,500	0	-
3400 Other Funds Ltd	3,500	3,500	0	-
All Funds	7,000	7,000	0	-
4715 IT Expendable Property				
8000 General Fund	179,626	179,626	0	-
3400 Other Funds Ltd	87,140	87,140	0	-
All Funds	266,766	266,766	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	3,737,033	3,737,033	0	-
3400 Other Funds Ltd	1,984,793	1,984,793	0	-
TOTAL SERVICES & SUPPLIES	**$5,721,826**	**$5,721,826**	**0**	**-**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	13,391	13,391	0	-
5150 Telecommunications Equipment				
3400 Other Funds Ltd	3,973	3,973	0	-
TOTAL CAPITAL OUTLAY				
3400 Other Funds Ltd	17,364	17,364	0	-
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	40,621,033	40,621,033	0	-
TOTAL EXPENDITURES				
8000 General Fund	24,135,570	24,135,570	0	-
3400 Other Funds Ltd	48,431,395	48,431,395	0	-

Version / Column Comparison Report - Detail
2025-27 Biennium
Property Tax Division

Cross Reference Number:15000-004-00-00-00000

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL EXPENDITURES	**$72,566,965**	**$72,566,965**	**0**	**-**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	79	79	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	79.00	79.00	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	76,906,120	76,906,120	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	1,932,715	1,932,715	0	-
TOTAL REVENUES				
8000 General Fund	76,906,120	76,906,120	0	-
3400 Other Funds Ltd	1,932,715	1,932,715	0	-
TOTAL REVENUES	**$78,838,835**	**$78,838,835**	**0**	**-**
AVAILABLE REVENUES				
8000 General Fund	76,906,120	76,906,120	0	-
3400 Other Funds Ltd	1,932,715	1,932,715	0	-
TOTAL AVAILABLE REVENUES	**$78,838,835**	**$78,838,835**	**0**	**-**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	43,546,668	43,563,439	16,771	0.04%
3400 Other Funds Ltd	947,454	949,043	1,589	0.17%
All Funds	44,494,122	44,512,482	18,360	0.04%
3160 Temporary Appointments				
8000 General Fund	9,731	9,731	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	55,561	55,561	0	-
All Funds	65,292	65,292	0	-
3170 Overtime Payments				
8000 General Fund	2,664	2,664	0	-
3400 Other Funds Ltd	453	453	0	-
All Funds	3,117	3,117	0	-
3190 All Other Differential				
8000 General Fund	2,578	2,578	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	43,561,641	43,578,412	16,771	0.04%
3400 Other Funds Ltd	1,003,468	1,005,057	1,589	0.16%
TOTAL SALARIES & WAGES	**$44,565,109**	**$44,583,469**	**$18,360**	**0.04%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	19,550	19,416	(134)	-0.69%
3400 Other Funds Ltd	337	336	(1)	-0.30%
All Funds	19,887	19,752	(135)	-0.68%
3220 Public Employees' Retire Cont				
8000 General Fund	9,163,318	9,166,848	3,530	0.04%
3400 Other Funds Ltd	199,425	199,759	334	0.17%
All Funds	9,362,743	9,366,607	3,864	0.04%
3221 Pension Obligation Bond				
8000 General Fund	1,768,393	1,768,393	0	-
3400 Other Funds Ltd	34,360	34,360	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	1,802,753	1,802,753	0	-
3230 Social Security Taxes				
8000 General Fund	3,330,397	3,331,679	1,282	0.04%
3400 Other Funds Ltd	76,724	76,847	123	0.16%
All Funds	3,407,121	3,408,526	1,405	0.04%
3240 Unemployment Assessments				
8000 General Fund	32,777	32,777	0	-
3400 Other Funds Ltd	1,162	1,162	0	-
All Funds	33,939	33,939	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	174,146	174,215	69	0.04%
3400 Other Funds Ltd	3,804	3,809	5	0.13%
All Funds	177,950	178,024	74	0.04%
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	11,309	11,233	(76)	-0.67%
3400 Other Funds Ltd	285	284	(1)	-0.35%
All Funds	11,594	11,517	(77)	-0.66%
3260 Mass Transit Tax				
8000 General Fund	200,816	200,816	0	-
3400 Other Funds Ltd	4,236	4,236	0	-
All Funds	205,052	205,052	0	-
3270 Flexible Benefits				
8000 General Fund	11,456,525	11,378,600	(77,925)	-0.68%
3400 Other Funds Ltd	256,918	255,328	(1,590)	-0.62%

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	11,713,443	11,633,928	(79,515)	-0.68%
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	26,157,231	26,083,977	(73,254)	-0.28%
3400 Other Funds Ltd	577,251	576,121	(1,130)	-0.20%
TOTAL OTHER PAYROLL EXPENSES	**$26,734,482**	**$26,660,098**	**($74,384)**	**-0.28%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(1,758,946)	(1,758,946)	0	-
3400 Other Funds Ltd	(12,655)	(12,655)	0	-
All Funds	(1,771,601)	(1,771,601)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	56,483	56,483	100.00%
3400 Other Funds Ltd	-	(459)	(459)	100.00%
All Funds	-	56,024	56,024	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(1,758,946)	(1,702,463)	56,483	3.21%
3400 Other Funds Ltd	(12,655)	(13,114)	(459)	-3.63%
TOTAL P.S. BUDGET ADJUSTMENTS	**($1,771,601)**	**($1,715,577)**	**$56,024**	**3.16%**
TOTAL PERSONAL SERVICES				
8000 General Fund	67,959,926	67,959,926	0	-
3400 Other Funds Ltd	1,568,064	1,568,064	0	-
TOTAL PERSONAL SERVICES	**$69,527,990**	**$69,527,990**	**0**	**-**
SERVICES & SUPPLIES				
4100 Instate Travel				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	230,778	230,778	0	-
3400 Other Funds Ltd	3,642	3,642	0	-
All Funds	234,420	234,420	0	-
4125 Out of State Travel				
8000 General Fund	29,715	29,715	0	-
3400 Other Funds Ltd	400	400	0	-
All Funds	30,115	30,115	0	-
4150 Employee Training				
8000 General Fund	169,432	169,432	0	-
3400 Other Funds Ltd	3,233	3,233	0	-
All Funds	172,665	172,665	0	-
4175 Office Expenses				
8000 General Fund	1,077,602	1,077,602	0	-
3400 Other Funds Ltd	107,876	107,876	0	-
All Funds	1,185,478	1,185,478	0	-
4200 Telecommunications				
8000 General Fund	486,249	486,249	0	-
3400 Other Funds Ltd	11,448	11,448	0	-
All Funds	497,697	497,697	0	-
4275 Publicity and Publications				
8000 General Fund	357	357	0	-
4300 Professional Services				
8000 General Fund	562,336	562,336	0	-
3400 Other Funds Ltd	8,536	8,536	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	570,872	570,872	0	-
4315 IT Professional Services				
8000 General Fund	903,436	903,436	0	-
3400 Other Funds Ltd	96	96	0	-
All Funds	903,532	903,532	0	-
4325 Attorney General				
8000 General Fund	1,819,548	1,819,548	0	-
3400 Other Funds Ltd	3,524	3,524	0	-
All Funds	1,823,072	1,823,072	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	6,294	6,294	0	-
3400 Other Funds Ltd	227	227	0	-
All Funds	6,521	6,521	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	2,621,746	2,621,746	0	-
3400 Other Funds Ltd	197,411	197,411	0	-
All Funds	2,819,157	2,819,157	0	-
4475 Facilities Maintenance				
8000 General Fund	127,384	127,384	0	-
3400 Other Funds Ltd	2,000	2,000	0	-
All Funds	129,384	129,384	0	-
4600 Intra-agency Charges				
8000 General Fund	3,978	3,978	0	-
3400 Other Funds Ltd	2,678	2,678	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	6,656	6,656	0	-
4650 Other Services and Supplies				
8000 General Fund	417,669	417,669	0	-
3400 Other Funds Ltd	6,630	6,630	0	-
All Funds	424,299	424,299	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	22,917	22,917	0	-
3400 Other Funds Ltd	2,290	2,290	0	-
All Funds	25,207	25,207	0	-
4715 IT Expendable Property				
8000 General Fund	423,342	423,342	0	-
3400 Other Funds Ltd	8,061	8,061	0	-
All Funds	431,403	431,403	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	8,902,783	8,902,783	0	-
3400 Other Funds Ltd	358,052	358,052	0	-
TOTAL SERVICES & SUPPLIES	**$9,260,835**	**$9,260,835**	**0**	**-**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	5,091	5,091	0	-
5150 Telecommunications Equipment				
3400 Other Funds Ltd	622	622	0	-
5900 Other Capital Outlay				
8000 General Fund	43,411	43,411	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	886	886	0	-
All Funds	44,297	44,297	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	43,411	43,411	0	-
3400 Other Funds Ltd	6,599	6,599	0	-
TOTAL CAPITAL OUTLAY	**$50,010**	**$50,010**	**0**	**-**
TOTAL EXPENDITURES				
8000 General Fund	76,906,120	76,906,120	0	-
3400 Other Funds Ltd	1,932,715	1,932,715	0	-
TOTAL EXPENDITURES	**$78,838,835**	**$78,838,835**	**0**	**-**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	293	289	(4)	-1.37%
8180 Position Reconciliation	-	4	4	100.00%
TOTAL AUTHORIZED POSITIONS	**293**	**293**	**0**	**-**
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	276.22	274.35	(1.87)	-0.68%
8280 FTE Reconciliation	-	1.87	1.87	100.00%
TOTAL AUTHORIZED FTE	**276.22**	**276.22**	**0**	**-**

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	26,853,308	26,853,308	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	18,019,264	18,019,264	0	-
TOTAL REVENUES				
8000 General Fund	26,853,308	26,853,308	0	-
3400 Other Funds Ltd	18,019,264	18,019,264	0	-
TOTAL REVENUES	**$44,872,572**	**$44,872,572**	**0**	**-**
AVAILABLE REVENUES				
8000 General Fund	26,853,308	26,853,308	0	-
3400 Other Funds Ltd	18,019,264	18,019,264	0	-
TOTAL AVAILABLE REVENUES	**$44,872,572**	**$44,872,572**	**0**	**-**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	15,096,632	15,193,894	97,262	0.64%
3400 Other Funds Ltd	9,521,656	9,525,338	3,682	0.04%
All Funds	24,618,288	24,719,232	100,944	0.41%
3160 Temporary Appointments				
3400 Other Funds Ltd	37,476	37,476	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3170 Overtime Payments				
8000 General Fund	50,839	50,839	0	-
3190 All Other Differential				
8000 General Fund	24,817	24,817	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	15,172,288	15,269,550	97,262	0.64%
3400 Other Funds Ltd	9,559,132	9,562,814	3,682	0.04%
TOTAL SALARIES & WAGES	**$24,731,420**	**$24,832,364**	**$100,944**	**0.41%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	5,844	5,844	0	-
3400 Other Funds Ltd	4,236	4,236	0	-
All Funds	10,080	10,080	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	3,192,251	3,212,713	20,462	0.64%
3400 Other Funds Ltd	2,003,349	2,004,124	775	0.04%
All Funds	5,195,600	5,216,837	21,237	0.41%
3221 Pension Obligation Bond				
8000 General Fund	663,254	663,254	0	-
3400 Other Funds Ltd	400,966	400,966	0	-
All Funds	1,064,220	1,064,220	0	-
3230 Social Security Taxes				
8000 General Fund	1,156,641	1,164,084	7,443	0.64%
3400 Other Funds Ltd	730,820	731,101	281	0.04%

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	1,887,461	1,895,185	7,724	0.41%
3240 Unemployment Assessments				
8000 General Fund	29,276	29,276	0	-
3400 Other Funds Ltd	15,223	15,223	0	-
All Funds	44,499	44,499	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	60,441	60,830	389	0.64%
3400 Other Funds Ltd	38,069	38,083	14	0.04%
All Funds	98,510	98,913	403	0.41%
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	3,416	3,416	0	-
3400 Other Funds Ltd	2,464	2,464	0	-
All Funds	5,880	5,880	0	-
3260 Mass Transit Tax				
8000 General Fund	75,314	75,314	0	-
3400 Other Funds Ltd	45,745	45,745	0	-
All Funds	121,059	121,059	0	-
3270 Flexible Benefits				
8000 General Fund	3,449,258	3,449,258	0	-
3400 Other Funds Ltd	2,487,862	2,487,862	0	-
All Funds	5,937,120	5,937,120	0	-
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	8,635,695	8,663,989	28,294	0.33%
3400 Other Funds Ltd	5,728,734	5,729,804	1,070	0.02%

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL OTHER PAYROLL EXPENSES	**$14,364,429**	**$14,393,793**	**$29,364**	**0.20%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(601,118)	(601,118)	0	-
3400 Other Funds Ltd	(76,506)	(76,506)	0	-
All Funds	(677,624)	(677,624)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	(125,556)	(125,556)	100.00%
3400 Other Funds Ltd	-	(4,752)	(4,752)	100.00%
All Funds	-	(130,308)	(130,308)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(601,118)	(726,674)	(125,556)	-20.89%
3400 Other Funds Ltd	(76,506)	(81,258)	(4,752)	-6.21%
TOTAL P.S. BUDGET ADJUSTMENTS	**($677,624)**	**($807,932)**	**($130,308)**	**-19.23%**
TOTAL PERSONAL SERVICES				
8000 General Fund	23,206,865	23,206,865	0	-
3400 Other Funds Ltd	15,211,360	15,211,360	0	-
TOTAL PERSONAL SERVICES	**$38,418,225**	**$38,418,225**	**0**	**-**
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	52,704	52,704	0	-
3400 Other Funds Ltd	144,987	144,987	0	-
All Funds	197,691	197,691	0	-
4125 Out of State Travel				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	326,746	326,746	0	-
3400 Other Funds Ltd	41,177	41,177	0	-
All Funds	367,923	367,923	0	-
4150 Employee Training				
8000 General Fund	97,767	97,767	0	-
3400 Other Funds Ltd	82,837	82,837	0	-
All Funds	180,604	180,604	0	-
4175 Office Expenses				
8000 General Fund	302,483	302,483	0	-
3400 Other Funds Ltd	201,342	201,342	0	-
All Funds	503,825	503,825	0	-
4200 Telecommunications				
8000 General Fund	275,366	275,366	0	-
3400 Other Funds Ltd	123,591	123,591	0	-
All Funds	398,957	398,957	0	-
4250 Data Processing				
8000 General Fund	18,959	18,959	0	-
3400 Other Funds Ltd	22,583	22,583	0	-
All Funds	41,542	41,542	0	-
4300 Professional Services				
8000 General Fund	314,339	314,339	0	-
3400 Other Funds Ltd	224,336	224,336	0	-
All Funds	538,675	538,675	0	-
4315 IT Professional Services				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	308,774	308,774	0	-
4325 Attorney General				
8000 General Fund	1,856,396	1,856,396	0	-
3400 Other Funds Ltd	535,417	535,417	0	-
All Funds	2,391,813	2,391,813	0	-
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	292	292	0	-
4400 Dues and Subscriptions				
8000 General Fund	8,451	8,451	0	-
3400 Other Funds Ltd	206	206	0	-
All Funds	8,657	8,657	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	30,244	30,244	0	-
3400 Other Funds Ltd	120,980	120,980	0	-
All Funds	151,224	151,224	0	-
4450 Fuels and Utilities				
3400 Other Funds Ltd	4,833	4,833	0	-
4475 Facilities Maintenance				
8000 General Fund	445	445	0	-
3400 Other Funds Ltd	1,990	1,990	0	-
All Funds	2,435	2,435	0	-
4575 Agency Program Related S and S				
8000 General Fund	195	195	0	-
3400 Other Funds Ltd	1,876	1,876	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	2,071	2,071	0	-
4600 Intra-agency Charges				
8000 General Fund	35,695	35,695	0	-
3400 Other Funds Ltd	6,644	6,644	0	-
All Funds	42,339	42,339	0	-
4650 Other Services and Supplies				
8000 General Fund	285,564	285,564	0	-
3400 Other Funds Ltd	359,729	359,729	0	-
All Funds	645,293	645,293	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	28,964	28,964	0	-
3400 Other Funds Ltd	14,762	14,762	0	-
All Funds	43,726	43,726	0	-
4715 IT Expendable Property				
8000 General Fund	12,125	12,125	0	-
3400 Other Funds Ltd	75,930	75,930	0	-
All Funds	88,055	88,055	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	3,646,443	3,646,443	0	-
3400 Other Funds Ltd	2,272,286	2,272,286	0	-
TOTAL SERVICES & SUPPLIES	**$5,918,729**	**$5,918,729**	**0**	**-**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	202,276	202,276	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
SPECIAL PAYMENTS				
6030 Dist to Non-Gov Units				
3400 Other Funds Ltd	333,342	333,342	0	-
TOTAL EXPENDITURES				
8000 General Fund	26,853,308	26,853,308	0	-
3400 Other Funds Ltd	18,019,264	18,019,264	0	-
TOTAL EXPENDITURES	**$44,872,572**	**$44,872,572**	**0**	**-**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	141	141	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	140.00	140.00	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	39,202,394	39,202,394	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	21,673,869	21,673,869	0	-
TOTAL REVENUES				
8000 General Fund	39,202,394	39,202,394	0	-
3400 Other Funds Ltd	21,673,869	21,673,869	0	-
TOTAL REVENUES	**$60,876,263**	**$60,876,263**	**0**	**-**
AVAILABLE REVENUES				
8000 General Fund	39,202,394	39,202,394	0	-
3400 Other Funds Ltd	21,673,869	21,673,869	0	-
TOTAL AVAILABLE REVENUES	**$60,876,263**	**$60,876,263**	**0**	**-**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	21,949,014	21,949,014	0	-
3400 Other Funds Ltd	11,873,704	11,873,704	0	-
All Funds	33,822,718	33,822,718	0	-
3160 Temporary Appointments				
8000 General Fund	6,089	6,089	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	34,772	34,772	0	-
All Funds	40,861	40,861	0	-
3170 Overtime Payments				
8000 General Fund	1,590	1,590	0	-
3190 All Other Differential				
8000 General Fund	1,613	1,613	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	21,958,306	21,958,306	0	-
3400 Other Funds Ltd	11,908,476	11,908,476	0	-
TOTAL SALARIES & WAGES	**$33,866,782**	**$33,866,782**	**0**	**-**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	11,592	11,592	0	-
3400 Other Funds Ltd	6,157	6,157	0	-
All Funds	17,749	17,749	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	4,618,779	4,618,779	0	-
3400 Other Funds Ltd	2,498,204	2,498,204	0	-
All Funds	7,116,983	7,116,983	0	-
3221 Pension Obligation Bond				
8000 General Fund	997,637	997,637	0	-
3400 Other Funds Ltd	528,944	528,944	0	-
All Funds	1,526,581	1,526,581	0	-
3230 Social Security Taxes				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	1,679,805	1,679,805	0	-
3400 Other Funds Ltd	906,481	906,481	0	-
All Funds	2,586,286	2,586,286	0	-
3240 Unemployment Assessments				
8000 General Fund	20,345	20,345	0	-
3400 Other Funds Ltd	12,589	12,589	0	-
All Funds	32,934	32,934	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	87,831	87,831	0	-
3400 Other Funds Ltd	47,188	47,188	0	-
All Funds	135,019	135,019	0	-
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	6,707	6,707	0	-
3400 Other Funds Ltd	3,646	3,646	0	-
All Funds	10,353	10,353	0	-
3260 Mass Transit Tax				
8000 General Fund	113,294	113,294	0	-
3400 Other Funds Ltd	60,257	60,257	0	-
All Funds	173,551	173,551	0	-
3270 Flexible Benefits				
8000 General Fund	6,793,566	6,793,566	0	-
3400 Other Funds Ltd	3,660,430	3,660,430	0	-
All Funds	10,453,996	10,453,996	0	-
TOTAL OTHER PAYROLL EXPENSES				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	14,329,556	14,329,556	0	-
3400 Other Funds Ltd	7,723,896	7,723,896	0	-
TOTAL OTHER PAYROLL EXPENSES	**$22,053,452**	**$22,053,452**	**0**	**-**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(1,215,993)	(1,215,993)	0	-
3400 Other Funds Ltd	(251,665)	(251,665)	0	-
All Funds	(1,467,658)	(1,467,658)	0	-
TOTAL PERSONAL SERVICES				
8000 General Fund	35,071,869	35,071,869	0	-
3400 Other Funds Ltd	19,380,707	19,380,707	0	-
TOTAL PERSONAL SERVICES	**$54,452,576**	**$54,452,576**	**0**	**-**
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	33,679	33,679	0	-
3400 Other Funds Ltd	10,979	10,979	0	-
All Funds	44,658	44,658	0	-
4125 Out of State Travel				
8000 General Fund	20,819	20,819	0	-
3400 Other Funds Ltd	31,088	31,088	0	-
All Funds	51,907	51,907	0	-
4150 Employee Training				
8000 General Fund	119,269	119,269	0	-
3400 Other Funds Ltd	53,158	53,158	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	172,427	172,427	0	-
4175 Office Expenses				
8000 General Fund	322,348	322,348	0	-
3400 Other Funds Ltd	314,120	314,120	0	-
All Funds	636,468	636,468	0	-
4200 Telecommunications				
8000 General Fund	385,416	385,416	0	-
3400 Other Funds Ltd	272,840	272,840	0	-
All Funds	658,256	658,256	0	-
4250 Data Processing				
8000 General Fund	14,991	14,991	0	-
3400 Other Funds Ltd	31,262	31,262	0	-
All Funds	46,253	46,253	0	-
4275 Publicity and Publications				
8000 General Fund	7,702	7,702	0	-
4300 Professional Services				
8000 General Fund	341,341	341,341	0	-
3400 Other Funds Ltd	6,580	6,580	0	-
All Funds	347,921	347,921	0	-
4325 Attorney General				
8000 General Fund	1,313,811	1,313,811	0	-
3400 Other Funds Ltd	174,313	174,313	0	-
All Funds	1,488,124	1,488,124	0	-
4375 Employee Recruitment and Develop				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	5,152	5,152	0	-
3400 Other Funds Ltd	1,445	1,445	0	-
All Funds	6,597	6,597	0	-
4400 Dues and Subscriptions				
8000 General Fund	6,361	6,361	0	-
3400 Other Funds Ltd	926	926	0	-
All Funds	7,287	7,287	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	10,125	10,125	0	-
3400 Other Funds Ltd	18,802	18,802	0	-
All Funds	28,927	28,927	0	-
4475 Facilities Maintenance				
8000 General Fund	3,711	3,711	0	-
3400 Other Funds Ltd	8,954	8,954	0	-
All Funds	12,665	12,665	0	-
4575 Agency Program Related S and S				
8000 General Fund	875,966	875,966	0	-
3400 Other Funds Ltd	143,118	143,118	0	-
All Funds	1,019,084	1,019,084	0	-
4600 Intra-agency Charges				
3400 Other Funds Ltd	20,916	20,916	0	-
4650 Other Services and Supplies				
8000 General Fund	667,141	667,141	0	-
3400 Other Funds Ltd	1,149,219	1,149,219	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	1,816,360	1,816,360	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	888	888	0	-
3400 Other Funds Ltd	24,619	24,619	0	-
All Funds	25,507	25,507	0	-
4715 IT Expendable Property				
8000 General Fund	1,805	1,805	0	-
3400 Other Funds Ltd	19,038	19,038	0	-
All Funds	20,843	20,843	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	4,130,525	4,130,525	0	-
3400 Other Funds Ltd	2,281,377	2,281,377	0	-
TOTAL SERVICES & SUPPLIES	**$6,411,902**	**$6,411,902**	**0**	**-**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	11,367	11,367	0	-
5150 Telecommunications Equipment				
3400 Other Funds Ltd	418	418	0	-
TOTAL CAPITAL OUTLAY				
3400 Other Funds Ltd	11,785	11,785	0	-
TOTAL EXPENDITURES				
8000 General Fund	39,202,394	39,202,394	0	-
3400 Other Funds Ltd	21,673,869	21,673,869	0	-
TOTAL EXPENDITURES	**$60,876,263**	**$60,876,263**	**0**	**-**

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	247	247	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	246.50	246.50	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	(69,913,907)	(69,913,907)	0	-
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	248,131,907	248,131,907	0	-
TOTAL BEGINNING BALANCE				
3400 Other Funds Ltd	178,218,000	178,218,000	0	-
REVENUE CATEGORIES				
TAXES				
0113 Corporate Activity Tax				
3400 Other Funds Ltd	3,101,910,000	3,071,710,705	(30,199,295)	-0.97%
TRANSFERS OUT				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	(4,729,303)	(4,956,665)	(227,362)	-4.81%
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	(3,101,909,714)	(3,048,054,385)	53,855,329	1.74%
TOTAL TRANSFERS OUT				
3400 Other Funds Ltd	(3,106,639,017)	(3,053,011,050)	53,627,967	1.73%
AVAILABLE REVENUES				
3400 Other Funds Ltd	173,488,983	196,917,655	23,428,672	13.50%
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	9,165,044	9,199,124	34,080	0.37%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	3,546	3,546	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	1,928,321	1,935,490	7,169	0.37%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	487,031	487,031	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	701,131	703,739	2,608	0.37%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	36,668	36,804	136	0.37%
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	2,068	2,068	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	55,290	55,290	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	2,088,594	2,088,594	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	5,302,649	5,312,562	9,913	0.19%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(86,285)	(86,285)	0	-
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(43,993)	(43,993)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	(86,285)	(130,278)	(43,993)	-50.99%
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	14,381,408	14,381,408	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	76,233	76,233	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	177,000	177,000	0	-
4150 Employee Training				
3400 Other Funds Ltd	116,817	116,817	0	-
4175 Office Expenses				
3400 Other Funds Ltd	1,008,268	1,008,268	0	-
4200 Telecommunications				
3400 Other Funds Ltd	155,953	155,953	0	-
4250 Data Processing				
3400 Other Funds Ltd	32,692	32,692	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	59,841	59,841	0	-
4300 Professional Services				
3400 Other Funds Ltd	60,149	60,149	0	-
4325 Attorney General				
3400 Other Funds Ltd	1,064,372	1,064,372	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	917,220	917,220	0	-
4575 Agency Program Related S and S				
3400 Other Funds Ltd	123,790	123,790	0	-
4600 Intra-agency Charges				
3400 Other Funds Ltd	21,550	21,550	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	281,178	281,178	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	29,577	29,577	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	101,242	101,242	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	4,225,882	4,225,882	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	244,246	244,246	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	18,851,536	18,851,536	0	-
ENDING BALANCE				
3400 Other Funds Ltd	154,637,447	178,066,119	23,428,672	15.15%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	50	50	0	-
AUTHORIZED FTE				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8250 Class/Unclass FTE Positions	49.23	49.23	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	52,745,177	52,745,177	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	15,710,559	15,710,559	0	-
TOTAL REVENUES				
8000 General Fund	52,745,177	52,745,177	0	-
3400 Other Funds Ltd	15,710,559	15,710,559	0	-
TOTAL REVENUES	**$68,455,736**	**$68,455,736**	**0**	**-**
AVAILABLE REVENUES				
8000 General Fund	52,745,177	52,745,177	0	-
3400 Other Funds Ltd	15,710,559	15,710,559	0	-
TOTAL AVAILABLE REVENUES	**$68,455,736**	**$68,455,736**	**0**	**-**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	25,644,356	25,525,516	(118,840)	-0.46%
3400 Other Funds Ltd	7,608,521	7,573,021	(35,500)	-0.47%
All Funds	33,252,877	33,098,537	(154,340)	-0.46%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	10,784	10,566	(218)	-2.02%
3400 Other Funds Ltd	3,298	3,237	(61)	-1.85%
All Funds	14,082	13,803	(279)	-1.98%
3220 Public Employees' Retire Cont				
8000 General Fund	5,395,572	5,370,563	(25,009)	-0.46%
3400 Other Funds Ltd	1,600,835	1,593,366	(7,469)	-0.47%
All Funds	6,996,407	6,963,929	(32,478)	-0.46%
3221 Pension Obligation Bond				
8000 General Fund	1,171,822	1,171,822	0	-
3400 Other Funds Ltd	153,136	153,136	0	-
All Funds	1,324,958	1,324,958	0	-
3230 Social Security Taxes				
8000 General Fund	1,954,609	1,945,514	(9,095)	-0.47%
3400 Other Funds Ltd	579,916	577,197	(2,719)	-0.47%
All Funds	2,534,525	2,522,711	(11,814)	-0.47%
3240 Unemployment Assessments				
8000 General Fund	131,537	131,537	0	-
3400 Other Funds Ltd	2,247	2,247	0	-
All Funds	133,784	133,784	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	102,113	101,637	(476)	-0.47%
3400 Other Funds Ltd	30,301	30,159	(142)	-0.47%
All Funds	132,414	131,796	(618)	-0.47%
3250 Worker's Comp. Assess. (WCD)				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	6,273	6,147	(126)	-2.01%
3400 Other Funds Ltd	1,938	1,900	(38)	-1.96%
All Funds	8,211	8,047	(164)	-2.00%
3260 Mass Transit Tax				
8000 General Fund	133,030	133,030	0	-
3400 Other Funds Ltd	17,385	17,385	0	-
All Funds	150,415	150,415	0	-
3270 Flexible Benefits				
8000 General Fund	6,395,480	6,268,946	(126,534)	-1.98%
3400 Other Funds Ltd	1,898,818	1,861,021	(37,797)	-1.99%
All Funds	8,294,298	8,129,967	(164,331)	-1.98%
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	15,301,220	15,139,762	(161,458)	-1.06%
3400 Other Funds Ltd	4,287,874	4,239,648	(48,226)	-1.12%
TOTAL OTHER PAYROLL EXPENSES	**$19,589,094**	**$19,379,410**	**($209,684)**	**-1.07%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(535,173)	(535,173)	0	-
3400 Other Funds Ltd	(34,514)	(34,514)	0	-
All Funds	(569,687)	(569,687)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	280,298	280,298	100.00%
3400 Other Funds Ltd	-	83,726	83,726	100.00%
All Funds	-	364,024	364,024	100.00%

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(535,173)	(254,875)	280,298	52.38%
3400 Other Funds Ltd	(34,514)	49,212	83,726	242.59%
TOTAL P.S. BUDGET ADJUSTMENTS	**($569,687)**	**($205,663)**	**$364,024**	**63.90%**
TOTAL PERSONAL SERVICES				
8000 General Fund	40,410,403	40,410,403	0	-
3400 Other Funds Ltd	11,861,881	11,861,881	0	-
TOTAL PERSONAL SERVICES	**$52,272,284**	**$52,272,284**	**0**	**-**
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	15,690	15,690	0	-
3400 Other Funds Ltd	7,708	7,708	0	-
All Funds	23,398	23,398	0	-
4125 Out of State Travel				
8000 General Fund	18,973	18,973	0	-
3400 Other Funds Ltd	6,437	6,437	0	-
All Funds	25,410	25,410	0	-
4150 Employee Training				
8000 General Fund	251,444	251,444	0	-
3400 Other Funds Ltd	89,778	89,778	0	-
All Funds	341,222	341,222	0	-
4175 Office Expenses				
8000 General Fund	218,032	218,032	0	-
3400 Other Funds Ltd	82,356	82,356	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	300,388	300,388	0	-
4200 Telecommunications				
8000 General Fund	230,060	230,060	0	-
3400 Other Funds Ltd	157,335	157,335	0	-
All Funds	387,395	387,395	0	-
4250 Data Processing				
8000 General Fund	2,352,151	2,352,151	0	-
3400 Other Funds Ltd	1,385,131	1,385,131	0	-
All Funds	3,737,282	3,737,282	0	-
4275 Publicity and Publications				
8000 General Fund	10,224	10,224	0	-
3400 Other Funds Ltd	1,138	1,138	0	-
All Funds	11,362	11,362	0	-
4300 Professional Services				
8000 General Fund	921,855	921,855	0	-
3400 Other Funds Ltd	298,591	298,591	0	-
All Funds	1,220,446	1,220,446	0	-
4315 IT Professional Services				
8000 General Fund	7,680,153	7,680,153	0	-
3400 Other Funds Ltd	1,592,726	1,592,726	0	-
All Funds	9,272,879	9,272,879	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	752	752	0	-
3400 Other Funds Ltd	263	263	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	1,015	1,015	0	-
4400 Dues and Subscriptions				
8000 General Fund	8,312	8,312	0	-
3400 Other Funds Ltd	967	967	0	-
All Funds	9,279	9,279	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	110,058	110,058	0	-
3400 Other Funds Ltd	6,285	6,285	0	-
All Funds	116,343	116,343	0	-
4475 Facilities Maintenance				
8000 General Fund	25,664	25,664	0	-
3400 Other Funds Ltd	14,902	14,902	0	-
All Funds	40,566	40,566	0	-
4600 Intra-agency Charges				
8000 General Fund	44,804	44,804	0	-
3400 Other Funds Ltd	26,184	26,184	0	-
All Funds	70,988	70,988	0	-
4650 Other Services and Supplies				
8000 General Fund	9,324	9,324	0	-
3400 Other Funds Ltd	3,438	3,438	0	-
All Funds	12,762	12,762	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	41,627	41,627	0	-
3400 Other Funds Ltd	10,130	10,130	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	51,757	51,757	0	-
4715 IT Expendable Property				
8000 General Fund	395,651	395,651	0	-
3400 Other Funds Ltd	133,770	133,770	0	-
All Funds	529,421	529,421	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	12,334,774	12,334,774	0	-
3400 Other Funds Ltd	3,817,139	3,817,139	0	-
TOTAL SERVICES & SUPPLIES	**$16,151,913**	**$16,151,913**	**0**	**-**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	24,077	24,077	0	-
5900 Other Capital Outlay				
3400 Other Funds Ltd	7,462	7,462	0	-
TOTAL CAPITAL OUTLAY				
3400 Other Funds Ltd	31,539	31,539	0	-
TOTAL EXPENDITURES				
8000 General Fund	52,745,177	52,745,177	0	-
3400 Other Funds Ltd	15,710,559	15,710,559	0	-
TOTAL EXPENDITURES	**$68,455,736**	**$68,455,736**	**0**	**-**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	229	214	(15)	-6.55%
8180 Position Reconciliation	-	15	15	100.00%
TOTAL AUTHORIZED POSITIONS	**229**	**229**	**0**	**-**

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	194.81	191.07	(3.74)	-1.92%
8280 FTE Reconciliation	-	3.74	3.74	100.00%
TOTAL AUTHORIZED FTE	**194.81**	**194.81**	**0**	**-**

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
TAXES				
0142 Marijuana Taxes				
3400 Other Funds Ltd	327,949,000	319,997,240	(7,951,760)	-2.42%
TRANSFERS OUT				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	(1,235,124)	(1,287,652)	(52,528)	-4.25%
2107 Tsfr To Administrative Svcs				
3400 Other Funds Ltd	(21,698,884)	(21,784,138)	(85,254)	-0.39%
2213 Tsfr To Criminal Justice Comm				
3400 Other Funds Ltd	(6,000,000)	(6,000,000)	0	-
2257 Tsfr To Police, Dept of State				
3400 Other Funds Ltd	(16,274,163)	(16,338,103)	(63,940)	-0.39%
2443 Tsfr To Oregon Health Authority				
3400 Other Funds Ltd	(227,831,821)	(219,560,842)	8,270,979	3.63%
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	(43,397,769)	(43,568,275)	(170,506)	-0.39%
2845 Tsfr To OLCC				
3400 Other Funds Ltd	(7,000,000)	(7,000,000)	0	-
TOTAL TRANSFERS OUT				
3400 Other Funds Ltd	(323,437,761)	(315,539,010)	7,898,751	2.44%
AVAILABLE REVENUES				
3400 Other Funds Ltd	4,511,239	4,458,230	(53,009)	-1.18%
EXPENDITURES				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	1,582,152	1,561,656	(20,496)	-1.30%
3170 Overtime Payments				
3400 Other Funds Ltd	35,790	35,790	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	1,617,942	1,597,446	(20,496)	-1.27%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	720	720	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	340,414	336,101	(4,313)	-1.27%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	109,287	109,287	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	123,773	122,205	(1,568)	-1.27%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	6,471	6,389	(82)	-1.27%
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	420	420	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	12,415	12,415	0	-
3270 Flexible Benefits				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	424,080	424,080	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	1,017,580	1,011,617	(5,963)	-0.59%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(115,047)	(115,047)	0	-
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	26,459	26,459	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	(115,047)	(88,588)	26,459	23.00%
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	2,520,475	2,520,475	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	2,745	2,745	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	31,842	31,842	0	-
4150 Employee Training				
3400 Other Funds Ltd	26,578	26,578	0	-
4175 Office Expenses				
3400 Other Funds Ltd	36,109	36,109	0	-
4200 Telecommunications				
3400 Other Funds Ltd	32,591	32,591	0	-
4250 Data Processing				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	9,573	9,573	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	699	699	0	-
4300 Professional Services				
3400 Other Funds Ltd	360,531	360,531	0	-
4325 Attorney General				
3400 Other Funds Ltd	138,604	138,604	0	-
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	167,497	167,497	0	-
4575 Agency Program Related S and S				
3400 Other Funds Ltd	92,666	92,666	0	-
4600 Intra-agency Charges				
3400 Other Funds Ltd	5,070	5,070	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	257,786	257,786	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	8,749	8,749	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	53,132	53,132	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	1,224,172	1,224,172	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	202,687	202,687	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
5150 Telecommunications Equipment				
3400 Other Funds Ltd	23,685	23,685	0	-
5900 Other Capital Outlay				
3400 Other Funds Ltd	405,178	405,178	0	-
TOTAL CAPITAL OUTLAY				
3400 Other Funds Ltd	631,550	631,550	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	4,376,197	4,376,197	0	-
ENDING BALANCE				
3400 Other Funds Ltd	135,042	82,033	(53,009)	-39.25%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	10	10	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	10.00	10.00	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	3,639,677	3,639,677	0	-
AVAILABLE REVENUES				
8000 General Fund	3,639,677	3,639,677	0	-
EXPENDITURES				
SPECIAL PAYMENTS				
6020 Dist to Counties				
8000 General Fund	3,639,677	3,639,677	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	49,400,849	49,400,849	0	-
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	20,900,000	20,900,000	0	-
TOTAL BEGINNING BALANCE				
3400 Other Funds Ltd	70,300,849	70,300,849	0	-
REVENUE CATEGORIES				
LOAN REPAYMENT				
0950 Sr Citizen Prop Tax Repayments				
3400 Other Funds Ltd	47,813,339	19,201,339	(28,612,000)	-59.84%
8800 General Fund Revenue	-	27,150,000	27,150,000	100.00%
All Funds	47,813,339	46,351,339	(1,462,000)	-3.06%
TRANSFERS OUT				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	-	(1,281,959)	(1,281,959)	100.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	118,114,188	88,220,229	(29,893,959)	-25.31%
8800 General Fund Revenue	-	27,150,000	27,150,000	100.00%
TOTAL AVAILABLE REVENUES	**$118,114,188**	**$115,370,229**	**($2,743,959)**	**-2.32%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,149,680	1,149,680	0	-
3180 Shift Differential				
3400 Other Funds Ltd	19,072	19,072	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	1,168,752	1,168,752	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	528	528	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	245,907	245,907	0	-
3221 Pension Obligation Bond				
3400 Other Funds Ltd	54,197	54,197	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	89,409	89,409	0	-
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	4,675	4,675	0	-
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	307	307	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	6,157	6,157	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	310,992	310,992	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	712,172	712,172	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(28,762)	(28,762)	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	1,852,162	1,852,162	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	883	883	0	-
4150 Employee Training				
3400 Other Funds Ltd	4,435	4,435	0	-
4175 Office Expenses				
3400 Other Funds Ltd	40,383	40,383	0	-
4200 Telecommunications				
3400 Other Funds Ltd	10,070	10,070	0	-
4325 Attorney General				
3400 Other Funds Ltd	177,374	177,374	0	-
4600 Intra-agency Charges				
3400 Other Funds Ltd	2,535	2,535	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	5,151	5,151	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	1,577	1,577	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	12,107	12,107	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	254,515	254,515	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	7,842	7,842	0	-
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	35,095,335	35,095,335	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	37,209,854	37,209,854	0	-
ENDING BALANCE				
3400 Other Funds Ltd	80,904,334	51,010,375	(29,893,959)	-36.95%
8800 General Fund Revenue	-	27,150,000	27,150,000	100.00%
TOTAL ENDING BALANCE	**$80,904,334**	**$78,160,375**	**($2,743,959)**	**-3.39%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	9	9	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	7.34	7.34	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	2,253,843	-	(2,253,843)	-100.00%
REVENUE CATEGORIES				
BOND SALES				
0555 General Fund Obligation Bonds				
3400 Other Funds Ltd	13,415,000	14,265,000	850,000	6.34%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	850,000	-	(850,000)	-100.00%
TOTAL REVENUES				
3400 Other Funds Ltd	14,265,000	14,265,000	0	-
TRANSFERS OUT				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	(265,000)	(265,000)	0	-
AVAILABLE REVENUES				
3400 Other Funds Ltd	16,253,843	14,000,000	(2,253,843)	-13.87%
EXPENDITURES				
CAPITAL OUTLAY				
5900 Other Capital Outlay				
3400 Other Funds Ltd	14,000,000	14,000,000	0	-
ENDING BALANCE				
3400 Other Funds Ltd	2,253,843	-	(2,253,843)	-100.00%

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	964,844	964,844	0	-
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	1,384,010	1,384,010	0	-
TOTAL BEGINNING BALANCE				
3400 Other Funds Ltd	2,348,854	2,348,854	0	-
REVENUE CATEGORIES				
TAXES				
0105 Personal Income Taxes				
8800 General Fund Revenue	30,221,769,000	30,235,753,518	13,984,518	0.05%
0110 Corp Excise and Income Taxes				
8800 General Fund Revenue	3,294,781,000	3,281,840,019	(12,940,981)	-0.39%
0130 Other Employer -Employee Taxes				
3400 Other Funds Ltd	4,279,125,222	4,296,701,270	17,576,048	0.41%
0135 Cigarette Taxes				
3400 Other Funds Ltd	472,462,924	472,042,311	(420,613)	-0.09%
8800 General Fund Revenue	34,174,000	32,795,228	(1,378,772)	-4.03%
All Funds	506,636,924	504,837,539	(1,799,385)	-0.36%
0140 Other Tobacco Products Taxes				
3400 Other Funds Ltd	104,958,010	102,383,727	(2,574,283)	-2.45%
8800 General Fund Revenue	51,587,000	47,273,233	(4,313,767)	-8.36%
All Funds	156,545,010	149,656,960	(6,888,050)	-4.40%
0145 Amusement Taxes				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	3,849,030	3,849,030	0	-
8800 General Fund Revenue	1,900,000	874,000	(1,026,000)	-54.00%
All Funds	5,749,030	4,723,030	(1,026,000)	-17.85%
0155 Inheritance Taxes				
8800 General Fund Revenue	694,398,000	936,573,000	242,175,000	34.88%
0160 Eastern Oregon Severance Taxes				
3400 Other Funds Ltd	10,344	10,344	0	-
8800 General Fund Revenue	6,000	6,000	0	-
All Funds	16,344	16,344	0	-
0162 Western Oregon Severance Taxes				
3400 Other Funds Ltd	1,353,291	1,353,291	0	-
8800 General Fund Revenue	110,000	110,000	0	-
All Funds	1,463,291	1,463,291	0	-
0165 Other Severance Taxes				
3400 Other Funds Ltd	4,539	4,539	0	-
0185 Privilege Taxes				
3400 Other Funds Ltd	107,980,000	95,110,681	(12,869,319)	-11.92%
8800 General Fund Revenue	116,000	116,000	0	-
All Funds	108,096,000	95,226,681	(12,869,319)	-11.91%
0195 Other Taxes				
3400 Other Funds Ltd	663,333,866	664,843,979	1,510,113	0.23%
8800 General Fund Revenue	9,876,981	9,876,981	0	-
All Funds	673,210,847	674,720,960	1,510,113	0.22%
TOTAL TAXES				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	5,633,077,226	5,636,299,172	3,221,946	0.06%
8800 General Fund Revenue	34,308,717,981	34,545,217,979	236,499,998	0.69%
TOTAL TAXES	**$39,941,795,207**	**$40,181,517,151**	**$239,721,944**	**0.60%**
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	18,503,363	18,503,363	0	-
CHARGES FOR SERVICES				
0410 Charges for Services				
3400 Other Funds Ltd	15,191,853	17,378,431	2,186,578	14.39%
FINES, RENTS AND ROYALTIES				
0505 Fines and Forfeitures				
3400 Other Funds Ltd	29,727,957	31,149,366	1,421,409	4.78%
8800 General Fund Revenue	255,537	1,105	(254,432)	-99.57%
All Funds	29,983,494	31,150,471	1,166,977	3.89%
DONATIONS AND CONTRIBUTIONS				
0905 Donations				
3400 Other Funds Ltd	5,620,139	5,620,139	0	-
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	69,087,882	69,054,531	(33,351)	-0.05%
TRANSFERS IN				
1198 Tsfr From Judicial Dept				
3400 Other Funds Ltd	88,987,522	72,042,793	(16,944,729)	-19.04%
8800 General Fund Revenue	764,922	2,555	(762,367)	-99.67%

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	89,752,444	72,045,348	(17,707,096)	-19.73%
TOTAL REVENUES				
3400 Other Funds Ltd	5,860,195,942	5,850,047,795	(10,148,147)	-0.17%
8800 General Fund Revenue	34,309,738,440	34,545,221,639	235,483,199	0.69%
TOTAL REVENUES	**$40,169,934,382**	**$40,395,269,434**	**$225,335,052**	**0.56%**
TRANSFERS OUT				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	(111,526,479)	(106,622,851)	4,903,628	4.40%
2048 Transfer to Public Universities				
3400 Other Funds Ltd	(8,159,610)	(8,159,610)	0	-
2050 Transfer to Other				
3400 Other Funds Ltd	(4,193,175,515)	(4,215,303,026)	(22,127,511)	-0.53%
2060 Transfer to General Fund				
8800 General Fund Revenue	(34,309,738,440)	(34,545,221,639)	(235,483,199)	-0.69%
2080 Transfer to Counties				
3400 Other Funds Ltd	(82,040,270)	(76,060,367)	5,979,903	7.29%
2100 Tsfr To Human Svcs, Dept of				
3400 Other Funds Ltd	(3,481,309)	(3,481,309)	0	-
2107 Tsfr To Administrative Svcs				
3400 Other Funds Ltd	(8,896,109)	(8,610,449)	285,660	3.21%
2123 Tsfr To OR Business Development				
3400 Other Funds Ltd	(28,606,687)	(31,895,832)	(3,289,145)	-11.50%
2137 Tsfr To Justice, Dept of				
3400 Other Funds Ltd	(26,764,781)	(26,764,781)	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
2141 Tsfr To Lands, Dept of State				
3400 Other Funds Ltd	(4,312)	(4,180)	132	3.06%
2198 Tsfr To Judicial Dept				
3400 Other Funds Ltd	(12,644,475)	(6,940,350)	5,704,125	45.11%
2248 Tsfr To Military Dept, Or				
3400 Other Funds Ltd	(67,158)	(67,158)	0	-
2257 Tsfr To Police, Dept of State				
3400 Other Funds Ltd	(351,572)	-	351,572	100.00%
2258 Tsfr To Emergency Management, Dept of				
3400 Other Funds Ltd	(164,900,419)	(164,734,690)	165,729	0.10%
2259 Tsfr To Pub Safety Std/Trng				
3400 Other Funds Ltd	(68,793,509)	(65,846,019)	2,947,490	4.28%
2260 Tsfr to State Flre Marshal, Dept of				
3400 Other Funds Ltd	(10,570,276)	(10,748,088)	(177,812)	-1.68%
2291 Tsfr To Corrections, Dept of				
3400 Other Funds Ltd	(1,594,384)	-	1,594,384	100.00%
2340 Tsfr To Environmental Quality				
3400 Other Funds Ltd	(38,783,234)	(33,555,444)	5,227,790	13.48%
2443 Tsfr To Oregon Health Authority				
3400 Other Funds Ltd	(638,637,298)	(611,061,336)	27,575,962	4.32%
2525 Tsfr To HECC				
3400 Other Funds Ltd	(2,092,654)	(2,092,654)	0	-
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	(759,823)	(759,823)	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
2629 Tsfr To Forestry, Dept of				
3400 Other Funds Ltd	(31,459,340)	(31,459,340)	0	-
2635 Tsfr To Fish/Wildlife, Dept of				
3400 Other Funds Ltd	(5,130,975)	(5,130,975)	0	-
2730 Tsfr To Transportation, Dept				
3400 Other Funds Ltd	(354,798,099)	(372,326,841)	(17,528,742)	-4.94%
2914 Tsfr To Housing and Com Svcs				
3400 Other Funds Ltd	(68,849,000)	(68,849,000)	0	-
TOTAL TRANSFERS OUT				
3400 Other Funds Ltd	(5,862,087,288)	(5,850,474,123)	11,613,165	0.20%
8800 General Fund Revenue	(34,309,738,440)	(34,545,221,639)	(235,483,199)	-0.69%
TOTAL TRANSFERS OUT	**($40,171,825,728)**	**($40,395,695,762)**	**($223,870,034)**	**-0.56%**
AVAILABLE REVENUES				
3400 Other Funds Ltd	457,508	1,922,526	1,465,018	320.22%
ENDING BALANCE				
3400 Other Funds Ltd	457,508	1,922,526	1,465,018	320.22%

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8030 General Fund Debt Svc	5,233,018	5,233,018	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	265,000	265,000	0	-
TOTAL REVENUES				
8030 General Fund Debt Svc	5,233,018	5,233,018	0	-
3400 Other Funds Ltd	265,000	265,000	0	-
TOTAL REVENUES	**$5,498,018**	**$5,498,018**	**0**	**-**
AVAILABLE REVENUES				
8030 General Fund Debt Svc	5,233,018	5,233,018	0	-
3400 Other Funds Ltd	265,000	265,000	0	-
TOTAL AVAILABLE REVENUES	**$5,498,018**	**$5,498,018**	**0**	**-**
EXPENDITURES				
SERVICES & SUPPLIES				
4650 Other Services and Supplies				
3400 Other Funds Ltd	265,000	265,000	0	-
DEBT SERVICE				
7100 Principal - Bonds				
8030 General Fund Debt Svc	4,110,000	4,110,000	0	-
7150 Interest - Bonds				
8030 General Fund Debt Svc	1,123,018	1,123,018	0	-

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL DEBT SERVICE				
8030 General Fund Debt Svc	5,233,018	5,233,018	0	-
TOTAL EXPENDITURES				
8030 General Fund Debt Svc	5,233,018	5,233,018	0	-
3400 Other Funds Ltd	265,000	265,000	0	-
TOTAL EXPENDITURES	**$5,498,018**	**$5,498,018**	**0**	**-**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(293,362)	(293,362)	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(69,690)	(69,690)	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	(293,362)	(293,362)	0	0.00%
3400 Other Funds Ltd	(69,690)	(69,690)	0	0.00%
TOTAL REVENUE CATEGORIES	**($363,052)**	**($363,052)**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	(293,362)	(293,362)	0	0.00%
3400 Other Funds Ltd	(69,690)	(69,690)	0	0.00%
TOTAL AVAILABLE REVENUES	**($363,052)**	**($363,052)**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3160 Temporary Appointments				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	1,269	1,269	0	0.00%
3400 Other Funds Ltd	3,569	3,569	0	0.00%
All Funds	4,838	4,838	0	0.00%
3170 Overtime Payments				
8000 General Fund	1,897	1,897	0	0.00%
3180 Shift Differential				
8000 General Fund	1,295	1,295	0	0.00%
3190 All Other Differential				
8000 General Fund	9,411	9,411	0	0.00%
3400 Other Funds Ltd	970	970	0	0.00%
All Funds	10,381	10,381	0	0.00%
SALARIES & WAGES				
8000 General Fund	13,872	13,872	0	0.00%
3400 Other Funds Ltd	4,539	4,539	0	0.00%
TOTAL SALARIES & WAGES	**$18,411**	**$18,411**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	2,652	2,652	0	0.00%
3400 Other Funds Ltd	204	204	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	2,856	2,856	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	(68,877)	(68,877)	0	0.00%
3400 Other Funds Ltd	116,751	116,751	0	0.00%
All Funds	47,874	47,874	0	0.00%
3230 Social Security Taxes				
8000 General Fund	1,061	1,061	0	0.00%
3400 Other Funds Ltd	347	347	0	0.00%
All Funds	1,408	1,408	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	3,273	3,273	0	0.00%
3400 Other Funds Ltd	1,921	1,921	0	0.00%
All Funds	5,194	5,194	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	50	50	0	0.00%
3400 Other Funds Ltd	4	4	0	0.00%
All Funds	54	54	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	5,551	5,551	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	13,456	13,456	0	0.00%
All Funds	19,007	19,007	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(56,290)	(56,290)	0	0.00%
3400 Other Funds Ltd	132,683	132,683	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**$76,393**	**$76,393**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(250,944)	(250,944)	0	0.00%
3400 Other Funds Ltd	(206,912)	(206,912)	0	0.00%
All Funds	(457,856)	(457,856)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(250,944)	(250,944)	0	0.00%
3400 Other Funds Ltd	(206,912)	(206,912)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**($457,856)**	**($457,856)**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	(293,362)	(293,362)	0	0.00%
3400 Other Funds Ltd	(69,690)	(69,690)	0	0.00%
TOTAL PERSONAL SERVICES	**($363,052)**	**($363,052)**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
8000 General Fund	(293,362)	(293,362)	0	0.00%
3400 Other Funds Ltd	(69,690)	(69,690)	0	0.00%
TOTAL EXPENDITURES	**($363,052)**	**($363,052)**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	449,522	449,522	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	116,155	116,155	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	449,522	449,522	0	0.00%
3400 Other Funds Ltd	116,155	116,155	0	0.00%
TOTAL REVENUE CATEGORIES	**$565,677**	**$565,677**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	449,522	449,522	0	0.00%
3400 Other Funds Ltd	116,155	116,155	0	0.00%
TOTAL AVAILABLE REVENUES	**$565,677**	**$565,677**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	211,542	211,542	0	0.00%
3400 Other Funds Ltd	70,929	70,929	0	0.00%
All Funds	282,471	282,471	0	0.00%
SALARIES & WAGES				
8000 General Fund	211,542	211,542	0	0.00%
3400 Other Funds Ltd	70,929	70,929	0	0.00%
TOTAL SALARIES & WAGES	**$282,471**	**$282,471**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	94	94	0	0.00%
3400 Other Funds Ltd	32	32	0	0.00%
All Funds	126	126	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	44,508	44,508	0	0.00%
3400 Other Funds Ltd	14,924	14,924	0	0.00%
All Funds	59,432	59,432	0	0.00%
3230 Social Security Taxes				
8000 General Fund	16,183	16,183	0	0.00%
3400 Other Funds Ltd	5,426	5,426	0	0.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
All Funds	21,609	21,609	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	846	846	0	0.00%
3400 Other Funds Ltd	284	284	0	0.00%
All Funds	1,130	1,130	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	56	56	0	0.00%
3400 Other Funds Ltd	18	18	0	0.00%
All Funds	74	74	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	1,269	1,269	0	0.00%
3400 Other Funds Ltd	426	426	0	0.00%
All Funds	1,695	1,695	0	0.00%
3270 Flexible Benefits				
8000 General Fund	55,578	55,578	0	0.00%
3400 Other Funds Ltd	18,636	18,636	0	0.00%
All Funds	74,214	74,214	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	118,534	118,534	0	0.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	39,746	39,746	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**$158,280**	**$158,280**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	330,076	330,076	0	0.00%
3400 Other Funds Ltd	110,675	110,675	0	0.00%
TOTAL PERSONAL SERVICES	**$440,751**	**$440,751**	**$0**	**0.00%**
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	1,494	1,494	0	0.00%
3400 Other Funds Ltd	69	69	0	0.00%
All Funds	1,563	1,563	0	0.00%
4150 Employee Training				
8000 General Fund	15,298	15,298	0	0.00%
3400 Other Funds Ltd	702	702	0	0.00%
All Funds	16,000	16,000	0	0.00%
4175 Office Expenses				
8000 General Fund	39,010	39,010	0	0.00%
3400 Other Funds Ltd	1,789	1,789	0	0.00%
All Funds	40,799	40,799	0	0.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
4200 Telecommunications				
8000 General Fund	27,728	27,728	0	0.00%
3400 Other Funds Ltd	1,272	1,272	0	0.00%
All Funds	29,000	29,000	0	0.00%
4250 Data Processing				
8000 General Fund	6,055	6,055	0	0.00%
3400 Other Funds Ltd	278	278	0	0.00%
All Funds	6,333	6,333	0	0.00%
4715 IT Expendable Property				
8000 General Fund	29,861	29,861	0	0.00%
3400 Other Funds Ltd	1,370	1,370	0	0.00%
All Funds	31,231	31,231	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	119,446	119,446	0	0.00%
3400 Other Funds Ltd	5,480	5,480	0	0.00%
TOTAL SERVICES & SUPPLIES	**$124,926**	**$124,926**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	449,522	449,522	0	0.00%
3400 Other Funds Ltd	116,155	116,155	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL EXPENDITURES	**$565,677**	**$565,677**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	2	2	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	1.76	1.76	0.00	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	2,604,979	2,604,979	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	2,545,776	2,545,776	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	2,604,979	2,604,979	0	0.00%
3400 Other Funds Ltd	2,545,776	2,545,776	0	0.00%
TOTAL REVENUE CATEGORIES	**$5,150,755**	**$5,150,755**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	2,604,979	2,604,979	0	0.00%
3400 Other Funds Ltd	2,545,776	2,545,776	0	0.00%
TOTAL AVAILABLE REVENUES	**$5,150,755**	**$5,150,755**	**$0**	**0.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	5,438	5,438	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,829	1,829	0	0.00%
All Funds	7,267	7,267	0	0.00%
4125 Out of State Travel				
8000 General Fund	3,123	3,123	0	0.00%
3400 Other Funds Ltd	1,099	1,099	0	0.00%
All Funds	4,222	4,222	0	0.00%
4150 Employee Training				
8000 General Fund	15,481	15,481	0	0.00%
3400 Other Funds Ltd	5,244	5,244	0	0.00%
All Funds	20,725	20,725	0	0.00%
4175 Office Expenses				
8000 General Fund	50,913	50,913	0	0.00%
3400 Other Funds Ltd	38,413	38,413	0	0.00%
All Funds	89,326	89,326	0	0.00%
4200 Telecommunications				
8000 General Fund	20,361	20,361	0	0.00%
3400 Other Funds Ltd	6,866	6,866	0	0.00%
All Funds	27,227	27,227	0	0.00%
4225 State Gov. Service Charges				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	900,741	900,741	0	0.00%
3400 Other Funds Ltd	1,950,801	1,950,801	0	0.00%
All Funds	2,851,542	2,851,542	0	0.00%
4250 Data Processing				
8000 General Fund	4,197	4,197	0	0.00%
3400 Other Funds Ltd	1,273	1,273	0	0.00%
All Funds	5,470	5,470	0	0.00%
4275 Publicity and Publications				
8000 General Fund	293	293	0	0.00%
3400 Other Funds Ltd	98	98	0	0.00%
All Funds	391	391	0	0.00%
4300 Professional Services				
8000 General Fund	25,228	25,228	0	0.00%
3400 Other Funds Ltd	2,391	2,391	0	0.00%
All Funds	27,619	27,619	0	0.00%
4315 IT Professional Services				
8000 General Fund	2,959	2,959	0	0.00%
3400 Other Funds Ltd	192	192	0	0.00%
All Funds	3,151	3,151	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4325 Attorney General				
8000 General Fund	40,540	40,540	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	312	312	0	0.00%
3400 Other Funds Ltd	105	105	0	0.00%
All Funds	417	417	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	2,552	2,552	0	0.00%
3400 Other Funds Ltd	780	780	0	0.00%
All Funds	3,332	3,332	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	1,496,163	1,496,163	0	0.00%
3400 Other Funds Ltd	501,651	501,651	0	0.00%
All Funds	1,997,814	1,997,814	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	190	190	0	0.00%
3400 Other Funds Ltd	63	63	0	0.00%
All Funds	253	253	0	0.00%
4600 Intra-agency Charges				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	1,111	1,111	0	0.00%
3400 Other Funds Ltd	373	373	0	0.00%
All Funds	1,484	1,484	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	2,685	2,685	0	0.00%
3400 Other Funds Ltd	22,104	22,104	0	0.00%
All Funds	24,789	24,789	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	1,364	1,364	0	0.00%
3400 Other Funds Ltd	476	476	0	0.00%
All Funds	1,840	1,840	0	0.00%
4715 IT Expendable Property				
8000 General Fund	25,300	25,300	0	0.00%
3400 Other Funds Ltd	8,747	8,747	0	0.00%
All Funds	34,047	34,047	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	2,598,951	2,598,951	0	0.00%
3400 Other Funds Ltd	2,542,505	2,542,505	0	0.00%
TOTAL SERVICES & SUPPLIES	**$5,141,456**	**$5,141,456**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	1,612	1,612	0	0.00%
3400 Other Funds Ltd	1,005	1,005	0	0.00%
All Funds	2,617	2,617	0	0.00%
5150 Telecommunications Equipment				
8000 General Fund	755	755	0	0.00%
3400 Other Funds Ltd	59	59	0	0.00%
All Funds	814	814	0	0.00%
5550 Data Processing Software				
8000 General Fund	347	347	0	0.00%
3400 Other Funds Ltd	124	124	0	0.00%
All Funds	471	471	0	0.00%
5600 Data Processing Hardware				
8000 General Fund	3,314	3,314	0	0.00%
3400 Other Funds Ltd	2,083	2,083	0	0.00%
All Funds	5,397	5,397	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	6,028	6,028	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	3,271	3,271	0	0.00%
TOTAL CAPITAL OUTLAY	**$9,299**	**$9,299**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	2,604,979	2,604,979	0	0.00%
3400 Other Funds Ltd	2,545,776	2,545,776	0	0.00%
TOTAL EXPENDITURES	**$5,150,755**	**$5,150,755**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(1,622,501)	(1,322,501)	300,000	18.49%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(443,424)	(443,424)	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	(1,622,501)	(1,322,501)	300,000	18.49%
3400 Other Funds Ltd	(443,424)	(443,424)	0	0.00%
TOTAL REVENUE CATEGORIES	**($2,065,925)**	**($1,765,925)**	**$300,000**	**14.52%**
AVAILABLE REVENUES				
8000 General Fund	(1,622,501)	(1,322,501)	300,000	18.49%
3400 Other Funds Ltd	(443,424)	(443,424)	0	0.00%
TOTAL AVAILABLE REVENUES	**($2,065,925)**	**($1,765,925)**	**$300,000**	**14.52%**
EXPENDITURES				
SERVICES & SUPPLIES				
4200 Telecommunications				
8000 General Fund	(300,000)	-	300,000	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4425 Facilities Rental and Taxes				
8000 General Fund	(1,322,501)	(1,322,501)	0	0.00%
3400 Other Funds Ltd	(443,424)	(443,424)	0	0.00%
All Funds	(1,765,925)	(1,765,925)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(1,622,501)	(1,322,501)	300,000	18.49%
3400 Other Funds Ltd	(443,424)	(443,424)	0	0.00%
TOTAL SERVICES & SUPPLIES	**($2,065,925)**	**($1,765,925)**	**$300,000**	**14.52%**
EXPENDITURES				
8000 General Fund	(1,622,501)	(1,322,501)	300,000	18.49%
3400 Other Funds Ltd	(443,424)	(443,424)	0	0.00%
TOTAL EXPENDITURES	**($2,065,925)**	**($1,765,925)**	**$300,000**	**14.52%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(16,048)	-	16,048	100.00%
REVENUE CATEGORIES				
8000 General Fund	(16,048)	-	16,048	100.00%
TOTAL REVENUE CATEGORIES	**($16,048)**	**-**	**$16,048**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(16,048)	-	16,048	100.00%
TOTAL AVAILABLE REVENUES	**($16,048)**	**-**	**$16,048**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
8000 General Fund	(16,048)	-	16,048	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(16,048)	-	16,048	100.00%
TOTAL SERVICES & SUPPLIES	**($16,048)**	**-**	**$16,048**	**100.00%**
EXPENDITURES				
8000 General Fund	(16,048)	-	16,048	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL EXPENDITURES	**($16,048)**	**-**	**$16,048**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(1,035,860)	-	1,035,860	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(347,316)	-	347,316	100.00%
REVENUE CATEGORIES				
8000 General Fund	(1,035,860)	-	1,035,860	100.00%
3400 Other Funds Ltd	(347,316)	-	347,316	100.00%
TOTAL REVENUE CATEGORIES	**($1,383,176)**	**-**	**$1,383,176**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(1,035,860)	-	1,035,860	100.00%
3400 Other Funds Ltd	(347,316)	-	347,316	100.00%
TOTAL AVAILABLE REVENUES	**($1,383,176)**	**-**	**$1,383,176**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4150 Employee Training				
8000 General Fund	(100,000)	-	100,000	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4175 Office Expenses				
8000 General Fund	(606,429)	-	606,429	100.00%
3400 Other Funds Ltd	(235,458)	-	235,458	100.00%
All Funds	(841,887)	-	841,887	100.00%
4225 State Gov. Service Charges				
8000 General Fund	(319,980)	-	319,980	100.00%
3400 Other Funds Ltd	(108,689)	-	108,689	100.00%
All Funds	(428,669)	-	428,669	100.00%
4600 Intra-agency Charges				
8000 General Fund	(9,451)	-	9,451	100.00%
3400 Other Funds Ltd	(3,169)	-	3,169	100.00%
All Funds	(12,620)	-	12,620	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(1,035,860)	-	1,035,860	100.00%
3400 Other Funds Ltd	(347,316)	-	347,316	100.00%
TOTAL SERVICES & SUPPLIES	**($1,383,176)**	**-**	**$1,383,176**	**100.00%**
EXPENDITURES				
8000 General Fund	(1,035,860)	-	1,035,860	100.00%
3400 Other Funds Ltd	(347,316)	-	347,316	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL EXPENDITURES	**($1,383,176)**	**-**	**$1,383,176**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	56,040	56,040	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	20,329	20,329	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	56,040	56,040	100.00%
3400 Other Funds Ltd	-	20,329	20,329	100.00%
TOTAL REVENUE CATEGORIES	**-**	**$76,369**	**$76,369**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	56,040	56,040	100.00%
3400 Other Funds Ltd	-	20,329	20,329	100.00%
TOTAL AVAILABLE REVENUES	**-**	**$76,369**	**$76,369**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	56,040	56,040	100.00%
3400 Other Funds Ltd	-	20,329	20,329	100.00%
All Funds	-	76,369	76,369	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	56,040	56,040	100.00%
3400 Other Funds Ltd	-	20,329	20,329	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**$76,369**	**$76,369**	**100.00%**
PERSONAL SERVICES				
8000 General Fund	-	56,040	56,040	100.00%
3400 Other Funds Ltd	-	20,329	20,329	100.00%
TOTAL PERSONAL SERVICES	**-**	**$76,369**	**$76,369**	**100.00%**
EXPENDITURES				
8000 General Fund	-	56,040	56,040	100.00%
3400 Other Funds Ltd	-	20,329	20,329	100.00%
TOTAL EXPENDITURES	**-**	**$76,369**	**$76,369**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	(314,189)	(314,189)	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(156,073)	(156,073)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	(314,189)	(314,189)	100.00%
3400 Other Funds Ltd	-	(156,073)	(156,073)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($470,262)**	**($470,262)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	(314,189)	(314,189)	100.00%
3400 Other Funds Ltd	-	(156,073)	(156,073)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($470,262)**	**($470,262)**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	(185,136)	(185,136)	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
4200 Telecommunications				
8000 General Fund	-	(50,000)	(50,000)	100.00%
3400 Other Funds Ltd	-	(24,166)	(24,166)	100.00%
All Funds	-	(74,166)	(74,166)	100.00%
4225 State Gov. Service Charges				
8000 General Fund	-	(140,570)	(140,570)	100.00%
3400 Other Funds Ltd	-	(47,290)	(47,290)	100.00%
All Funds	-	(187,860)	(187,860)	100.00%
4250 Data Processing				
8000 General Fund	-	(46,695)	(46,695)	100.00%
3400 Other Funds Ltd	-	(15,656)	(15,656)	100.00%
All Funds	-	(62,351)	(62,351)	100.00%
4325 Attorney General				
8000 General Fund	-	21,378	21,378	100.00%
4400 Dues and Subscriptions				
8000 General Fund	-	(11,324)	(11,324)	100.00%
3400 Other Funds Ltd	-	(3,797)	(3,797)	100.00%
All Funds	-	(15,121)	(15,121)	100.00%
4650 Other Services and Supplies				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(98,075)	(98,075)	100.00%
4715 IT Expendable Property				
8000 General Fund	-	98,158	98,158	100.00%
3400 Other Funds Ltd	-	32,911	32,911	100.00%
All Funds	-	131,069	131,069	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(314,189)	(314,189)	100.00%
3400 Other Funds Ltd	-	(156,073)	(156,073)	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**($470,262)**	**($470,262)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	(314,189)	(314,189)	100.00%
3400 Other Funds Ltd	-	(156,073)	(156,073)	100.00%
TOTAL EXPENDITURES	**-**	**($470,262)**	**($470,262)**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(498,234)	(498,234)	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(177,630)	(177,630)	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	(498,234)	(498,234)	0	0.00%
3400 Other Funds Ltd	(177,630)	(177,630)	0	0.00%
TOTAL REVENUE CATEGORIES	**($675,864)**	**($675,864)**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	(498,234)	(498,234)	0	0.00%
3400 Other Funds Ltd	(177,630)	(177,630)	0	0.00%
TOTAL AVAILABLE REVENUES	**($675,864)**	**($675,864)**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3160 Temporary Appointments				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	948	948	0	0.00%
3170 Overtime Payments				
8000 General Fund	522	522	0	0.00%
3180 Shift Differential				
8000 General Fund	71	71	0	0.00%
3190 All Other Differential				
8000 General Fund	1,555	1,555	0	0.00%
SALARIES & WAGES				
8000 General Fund	3,096	3,096	0	0.00%
TOTAL SALARIES & WAGES	**$3,096**	**$3,096**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	452	452	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	(83,758)	(83,758)	0	0.00%
3400 Other Funds Ltd	(15,542)	(15,542)	0	0.00%
All Funds	(99,300)	(99,300)	0	0.00%
3230 Social Security Taxes				
8000 General Fund	237	237	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3240 Unemployment Assessments				
8000 General Fund	945	945	0	0.00%
3400 Other Funds Ltd	64	64	0	0.00%
All Funds	1,009	1,009	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	9	9	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	11,228	11,228	0	0.00%
3400 Other Funds Ltd	4,133	4,133	0	0.00%
All Funds	15,361	15,361	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(70,887)	(70,887)	0	0.00%
3400 Other Funds Ltd	(11,345)	(11,345)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**($82,232)**	**($82,232)**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(430,443)	(430,443)	0	0.00%
3400 Other Funds Ltd	(166,285)	(166,285)	0	0.00%
All Funds	(596,728)	(596,728)	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(430,443)	(430,443)	0	0.00%
3400 Other Funds Ltd	(166,285)	(166,285)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**($596,728)**	**($596,728)**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	(498,234)	(498,234)	0	0.00%
3400 Other Funds Ltd	(177,630)	(177,630)	0	0.00%
TOTAL PERSONAL SERVICES	**($675,864)**	**($675,864)**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	(498,234)	(498,234)	0	0.00%
3400 Other Funds Ltd	(177,630)	(177,630)	0	0.00%
TOTAL EXPENDITURES	**($675,864)**	**($675,864)**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	588,849	588,849	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	1,841,803	1,841,803	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	588,849	588,849	0	0.00%
3400 Other Funds Ltd	1,841,803	1,841,803	0	0.00%
TOTAL REVENUE CATEGORIES	**$2,430,652**	**$2,430,652**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	588,849	588,849	0	0.00%
3400 Other Funds Ltd	1,841,803	1,841,803	0	0.00%
TOTAL AVAILABLE REVENUES	**$2,430,652**	**$2,430,652**	**$0**	**0.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	1,753	1,753	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	923	923	0	0.00%
All Funds	2,676	2,676	0	0.00%
4125 Out of State Travel				
8000 General Fund	2,300	2,300	0	0.00%
3400 Other Funds Ltd	242	242	0	0.00%
All Funds	2,542	2,542	0	0.00%
4150 Employee Training				
8000 General Fund	6,865	6,865	0	0.00%
3400 Other Funds Ltd	2,633	2,633	0	0.00%
All Funds	9,498	9,498	0	0.00%
4175 Office Expenses				
8000 General Fund	9,249	9,249	0	0.00%
3400 Other Funds Ltd	2,330	2,330	0	0.00%
All Funds	11,579	11,579	0	0.00%
4200 Telecommunications				
8000 General Fund	4,318	4,318	0	0.00%
3400 Other Funds Ltd	559	559	0	0.00%
All Funds	4,877	4,877	0	0.00%
4275 Publicity and Publications				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	86	86	0	0.00%
3400 Other Funds Ltd	197	197	0	0.00%
All Funds	283	283	0	0.00%
4300 Professional Services				
8000 General Fund	24,101	24,101	0	0.00%
3400 Other Funds Ltd	103,741	103,741	0	0.00%
All Funds	127,842	127,842	0	0.00%
4315 IT Professional Services				
8000 General Fund	22,514	22,514	0	0.00%
4325 Attorney General				
8000 General Fund	485,312	485,312	0	0.00%
3400 Other Funds Ltd	15,269	15,269	0	0.00%
All Funds	500,581	500,581	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	51	51	0	0.00%
3400 Other Funds Ltd	70	70	0	0.00%
All Funds	121	121	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	467	467	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,771	1,771	0	0.00%
All Funds	2,238	2,238	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	18,793	18,793	0	0.00%
3400 Other Funds Ltd	384	384	0	0.00%
All Funds	19,177	19,177	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	90	90	0	0.00%
3400 Other Funds Ltd	9	9	0	0.00%
All Funds	99	99	0	0.00%
4600 Intra-agency Charges				
8000 General Fund	3,194	3,194	0	0.00%
3400 Other Funds Ltd	1,706	1,706	0	0.00%
All Funds	4,900	4,900	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	2,065	2,065	0	0.00%
3400 Other Funds Ltd	1,350	1,350	0	0.00%
All Funds	3,415	3,415	0	0.00%
4700 Expendable Prop 250 - 5000				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	147	147	0	0.00%
3400 Other Funds Ltd	147	147	0	0.00%
All Funds	294	294	0	0.00%
4715 IT Expendable Property				
8000 General Fund	7,544	7,544	0	0.00%
3400 Other Funds Ltd	3,660	3,660	0	0.00%
All Funds	11,204	11,204	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	588,849	588,849	0	0.00%
3400 Other Funds Ltd	134,991	134,991	0	0.00%
TOTAL SERVICES & SUPPLIES	**$723,840**	**$723,840**	**$0**	**0.00%**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	562	562	0	0.00%
5150 Telecommunications Equipment				
3400 Other Funds Ltd	167	167	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	729	729	0	0.00%
TOTAL CAPITAL OUTLAY	**$729**	**$729**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	1,706,083	1,706,083	0	0.00%
EXPENDITURES				
8000 General Fund	588,849	588,849	0	0.00%
3400 Other Funds Ltd	1,841,803	1,841,803	0	0.00%
TOTAL EXPENDITURES	**$2,430,652**	**$2,430,652**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
REVENUE CATEGORIES				
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(11,088,126)	(10,709,571)	378,555	3.41%
REVENUE CATEGORIES				
3400 Other Funds Ltd	(11,088,126)	(10,709,571)	378,555	3.41%
TOTAL REVENUE CATEGORIES	**($11,088,126)**	**($10,709,571)**	**$378,555**	**3.41%**
AVAILABLE REVENUES				
3400 Other Funds Ltd	(11,088,126)	(10,709,571)	378,555	3.41%
TOTAL AVAILABLE REVENUES	**($11,088,126)**	**($10,709,571)**	**$378,555**	**3.41%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	(459)	(459)	0	0.00%
3400 Other Funds Ltd	(1,184,979)	(1,184,979)	0	0.00%
All Funds	(1,185,438)	(1,185,438)	0	0.00%
SALARIES & WAGES				
8000 General Fund	(459)	(459)	0	0.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	(1,184,979)	(1,184,979)	0	0.00%
TOTAL SALARIES & WAGES	**($1,185,438)**	**($1,185,438)**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	(2)	(2)	0	0.00%
3400 Other Funds Ltd	(364)	(364)	0	0.00%
All Funds	(366)	(366)	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	(96)	(96)	0	0.00%
3400 Other Funds Ltd	(249,318)	(249,318)	0	0.00%
All Funds	(249,414)	(249,414)	0	0.00%
3230 Social Security Taxes				
8000 General Fund	(34)	(34)	0	0.00%
3400 Other Funds Ltd	(90,655)	(90,655)	0	0.00%
All Funds	(90,689)	(90,689)	0	0.00%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	(4,740)	(4,740)	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	5	5	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(220)	(220)	0	0.00%
All Funds	(215)	(215)	0	0.00%
3270 Flexible Benefits				
8000 General Fund	1,871	1,871	0	0.00%
3400 Other Funds Ltd	(217,445)	(217,445)	0	0.00%
All Funds	(215,574)	(215,574)	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	1,744	1,744	0	0.00%
3400 Other Funds Ltd	(562,742)	(562,742)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**($560,998)**	**($560,998)**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	5	5	100.00%
P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	-	5	5	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**$5**	**$5**	**100.00%**
PERSONAL SERVICES				
8000 General Fund	1,285	1,285	0	0.00%
3400 Other Funds Ltd	(1,747,721)	(1,747,716)	5	0.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
TOTAL PERSONAL SERVICES	**($1,746,436)**	**($1,746,431)**	**$5**	**0.00%**
SERVICES & SUPPLIES				
4150 Employee Training				
8000 General Fund	(1,285)	(1,285)	0	0.00%
3400 Other Funds Ltd	21,450	-	(21,450)	(100.00%)
All Funds	20,165	(1,285)	(21,450)	(106.37%)
4300 Professional Services				
3400 Other Funds Ltd	(761,339)	(361,339)	400,000	52.54%
SERVICES & SUPPLIES				
8000 General Fund	(1,285)	(1,285)	0	0.00%
3400 Other Funds Ltd	(739,889)	(361,339)	378,550	51.16%
TOTAL SERVICES & SUPPLIES	**($741,174)**	**($362,624)**	**$378,550**	**51.07%**
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	(8,600,516)	(8,600,516)	0	0.00%
EXPENDITURES				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(11,088,126)	(10,709,571)	378,555	3.41%
TOTAL EXPENDITURES	**($11,088,126)**	**($10,709,571)**	**$378,555**	**3.41%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	(5.08)	(5.08)	0.00	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(416,690)	(16,690)	400,000	95.99%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(341)	(341)	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	(416,690)	(16,690)	400,000	95.99%
3400 Other Funds Ltd	(341)	(341)	0	0.00%
TOTAL REVENUE CATEGORIES	**($417,031)**	**($17,031)**	**$400,000**	**95.92%**
AVAILABLE REVENUES				
8000 General Fund	(416,690)	(16,690)	400,000	95.99%
3400 Other Funds Ltd	(341)	(341)	0	0.00%
TOTAL AVAILABLE REVENUES	**($417,031)**	**($17,031)**	**$400,000**	**95.92%**
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
8000 General Fund	(400,000)	-	400,000	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4425 Facilities Rental and Taxes				
8000 General Fund	(16,690)	(16,690)	0	0.00%
3400 Other Funds Ltd	(341)	(341)	0	0.00%
All Funds	(17,031)	(17,031)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(416,690)	(16,690)	400,000	95.99%
3400 Other Funds Ltd	(341)	(341)	0	0.00%
TOTAL SERVICES & SUPPLIES	**($417,031)**	**($17,031)**	**$400,000**	**95.92%**
EXPENDITURES				
8000 General Fund	(416,690)	(16,690)	400,000	95.99%
3400 Other Funds Ltd	(341)	(341)	0	0.00%
TOTAL EXPENDITURES	**($417,031)**	**($17,031)**	**$400,000**	**95.92%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(192,112)	-	192,112	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(6,044)	-	6,044	100.00%
REVENUE CATEGORIES				
8000 General Fund	(192,112)	-	192,112	100.00%
3400 Other Funds Ltd	(6,044)	-	6,044	100.00%
TOTAL REVENUE CATEGORIES	**($198,156)**	**-**	**$198,156**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(192,112)	-	192,112	100.00%
3400 Other Funds Ltd	(6,044)	-	6,044	100.00%
TOTAL AVAILABLE REVENUES	**($198,156)**	**-**	**$198,156**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
8000 General Fund	(192,112)	-	192,112	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	(6,044)	-	6,044	100.00%
All Funds	(198,156)	-	198,156	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(192,112)	-	192,112	100.00%
3400 Other Funds Ltd	(6,044)	-	6,044	100.00%
TOTAL SERVICES & SUPPLIES	**($198,156)**	**-**	**$198,156**	**100.00%**
EXPENDITURES				
8000 General Fund	(192,112)	-	192,112	100.00%
3400 Other Funds Ltd	(6,044)	-	6,044	100.00%
TOTAL EXPENDITURES	**($198,156)**	**-**	**$198,156**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(32,914)	-	32,914	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(2,976)	-	2,976	100.00%
REVENUE CATEGORIES				
8000 General Fund	(32,914)	-	32,914	100.00%
3400 Other Funds Ltd	(2,976)	-	2,976	100.00%
TOTAL REVENUE CATEGORIES	**($35,890)**	**-**	**$35,890**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(32,914)	-	32,914	100.00%
3400 Other Funds Ltd	(2,976)	-	2,976	100.00%
TOTAL AVAILABLE REVENUES	**($35,890)**	**-**	**$35,890**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	(86)	-	86	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	(54)	-	54	100.00%
All Funds	(140)	-	140	100.00%
4175 Office Expenses				
8000 General Fund	(24,829)	-	24,829	100.00%
3400 Other Funds Ltd	(2,759)	-	2,759	100.00%
All Funds	(27,588)	-	27,588	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	(7,999)	-	7,999	100.00%
3400 Other Funds Ltd	(163)	-	163	100.00%
All Funds	(8,162)	-	8,162	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(32,914)	-	32,914	100.00%
3400 Other Funds Ltd	(2,976)	-	2,976	100.00%
TOTAL SERVICES & SUPPLIES	**($35,890)**	**-**	**$35,890**	**100.00%**
EXPENDITURES				
8000 General Fund	(32,914)	-	32,914	100.00%
3400 Other Funds Ltd	(2,976)	-	2,976	100.00%
TOTAL EXPENDITURES	**($35,890)**	**-**	**$35,890**	**100.00%**
ENDING BALANCE				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	1,391,381	1,727,032	335,651	24.12%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	19,404	19,404	100.00%
REVENUE CATEGORIES				
8000 General Fund	1,391,381	1,727,032	335,651	24.12%
3400 Other Funds Ltd	-	19,404	19,404	100.00%
TOTAL REVENUE CATEGORIES	**$1,391,381**	**$1,746,436**	**$355,055**	**25.52%**
AVAILABLE REVENUES				
8000 General Fund	1,391,381	1,727,032	335,651	24.12%
3400 Other Funds Ltd	-	19,404	19,404	100.00%
TOTAL AVAILABLE REVENUES	**$1,391,381**	**$1,746,436**	**$355,055**	**25.52%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	1,172,465	1,172,465	0	0.00%
3400 Other Funds Ltd	12,973	12,973	0	0.00%
All Funds	1,185,438	1,185,438	0	0.00%
SALARIES & WAGES				
8000 General Fund	1,172,465	1,172,465	0	0.00%
3400 Other Funds Ltd	12,973	12,973	0	0.00%
TOTAL SALARIES & WAGES	**$1,185,438**	**$1,185,438**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	362	362	0	0.00%
3400 Other Funds Ltd	4	4	0	0.00%
All Funds	366	366	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	246,685	246,685	0	0.00%
3400 Other Funds Ltd	2,729	2,729	0	0.00%
All Funds	249,414	249,414	0	0.00%
3230 Social Security Taxes				
8000 General Fund	89,696	89,696	0	0.00%
3400 Other Funds Ltd	993	993	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	90,689	90,689	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	4,688	4,688	0	0.00%
3400 Other Funds Ltd	52	52	0	0.00%
All Funds	4,740	4,740	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	212	212	0	0.00%
3400 Other Funds Ltd	3	3	0	0.00%
All Funds	215	215	0	0.00%
3270 Flexible Benefits				
8000 General Fund	212,924	212,924	0	0.00%
3400 Other Funds Ltd	2,650	2,650	0	0.00%
All Funds	215,574	215,574	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	554,567	554,567	0	0.00%
3400 Other Funds Ltd	6,431	6,431	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**$560,998**	**$560,998**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(335,651)	-	335,651	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(335,651)	-	335,651	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**($335,651)**	**-**	**$335,651**	**100.00%**
PERSONAL SERVICES				
8000 General Fund	1,391,381	1,727,032	335,651	24.12%
3400 Other Funds Ltd	19,404	19,404	0	0.00%
TOTAL PERSONAL SERVICES	**$1,410,785**	**$1,746,436**	**$335,651**	**23.79%**
SERVICES & SUPPLIES				
4150 Employee Training				
3400 Other Funds Ltd	(19,404)	-	19,404	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(19,404)	-	19,404	100.00%
TOTAL SERVICES & SUPPLIES	**($19,404)**	**-**	**$19,404**	**100.00%**
EXPENDITURES				
8000 General Fund	1,391,381	1,727,032	335,651	24.12%
3400 Other Funds Ltd	-	19,404	19,404	100.00%
TOTAL EXPENDITURES	**$1,391,381**	**$1,746,436**	**$355,055**	**25.52%**
ENDING BALANCE				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	5.08	5.08	0.00	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	(261,419)	(261,419)	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(5,335)	(5,335)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	(261,419)	(261,419)	100.00%
3400 Other Funds Ltd	-	(5,335)	(5,335)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($266,754)**	**($266,754)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	(261,419)	(261,419)	100.00%
3400 Other Funds Ltd	-	(5,335)	(5,335)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($266,754)**	**($266,754)**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	-	(154,032)	(154,032)	100.00%
3400 Other Funds Ltd	-	(3,144)	(3,144)	100.00%
All Funds	-	(157,176)	(157,176)	100.00%
SALARIES & WAGES				
8000 General Fund	-	(154,032)	(154,032)	100.00%
3400 Other Funds Ltd	-	(3,144)	(3,144)	100.00%
TOTAL SALARIES & WAGES	**-**	**($157,176)**	**($157,176)**	**100.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(71)	(71)	100.00%
3400 Other Funds Ltd	-	(1)	(1)	100.00%
All Funds	-	(72)	(72)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(32,409)	(32,409)	100.00%
3400 Other Funds Ltd	-	(661)	(661)	100.00%
All Funds	-	(33,070)	(33,070)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(11,784)	(11,784)	100.00%
3400 Other Funds Ltd	-	(240)	(240)	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
All Funds	-	(12,024)	(12,024)	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	(616)	(616)	100.00%
3400 Other Funds Ltd	-	(13)	(13)	100.00%
All Funds	-	(629)	(629)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(41)	(41)	100.00%
3400 Other Funds Ltd	-	(1)	(1)	100.00%
All Funds	-	(42)	(42)	100.00%
3270 Flexible Benefits				
8000 General Fund	-	(41,560)	(41,560)	100.00%
3400 Other Funds Ltd	-	(848)	(848)	100.00%
All Funds	-	(42,408)	(42,408)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(86,481)	(86,481)	100.00%
3400 Other Funds Ltd	-	(1,764)	(1,764)	100.00%
TOTAL OTHER PAYROLL EXPENSES	**-**	**($88,245)**	**($88,245)**	**100.00%**
PERSONAL SERVICES				
8000 General Fund	-	(240,513)	(240,513)	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	-	(4,908)	(4,908)	100.00%
TOTAL PERSONAL SERVICES	**-**	**($245,421)**	**($245,421)**	**100.00%**
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	-	(906)	(906)	100.00%
4150 Employee Training				
8000 General Fund	-	(10,000)	(10,000)	100.00%
3400 Other Funds Ltd	-	(427)	(427)	100.00%
All Funds	-	(10,427)	(10,427)	100.00%
4200 Telecommunications				
8000 General Fund	-	(10,000)	(10,000)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(20,906)	(20,906)	100.00%
3400 Other Funds Ltd	-	(427)	(427)	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**($21,333)**	**($21,333)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	(261,419)	(261,419)	100.00%
3400 Other Funds Ltd	-	(5,335)	(5,335)	100.00%
TOTAL EXPENDITURES	**-**	**($266,754)**	**($266,754)**	**100.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	(1)	(1)	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	(1.00)	(1.00)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	243,275	243,275	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(18,133)	(18,133)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	243,275	243,275	100.00%
3400 Other Funds Ltd	-	(18,133)	(18,133)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**$225,142**	**$225,142**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	243,275	243,275	100.00%
3400 Other Funds Ltd	-	(18,133)	(18,133)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**$225,142**	**$225,142**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	-	(134)	(134)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(278)	(278)	100.00%
All Funds	-	(412)	(412)	100.00%
4175 Office Expenses				
8000 General Fund	-	(10,858)	(10,858)	100.00%
3400 Other Funds Ltd	-	(22,450)	(22,450)	100.00%
All Funds	-	(33,308)	(33,308)	100.00%
4325 Attorney General				
8000 General Fund	-	255,939	255,939	100.00%
3400 Other Funds Ltd	-	8,052	8,052	100.00%
All Funds	-	263,991	263,991	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	-	(1,672)	(1,672)	100.00%
3400 Other Funds Ltd	-	(3,457)	(3,457)	100.00%
All Funds	-	(5,129)	(5,129)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	243,275	243,275	100.00%
3400 Other Funds Ltd	-	(18,133)	(18,133)	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**$225,142**	**$225,142**	**100.00%**

EXPENDITURES

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	243,275	243,275	100.00%
3400 Other Funds Ltd	-	(18,133)	(18,133)	100.00%
TOTAL EXPENDITURES	**-**	**$225,142**	**$225,142**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	150,000	150,000	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	150,000	150,000	100.00%
TOTAL REVENUE CATEGORIES	**-**	**$150,000**	**$150,000**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	150,000	150,000	100.00%
TOTAL AVAILABLE REVENUES	**-**	**$150,000**	**$150,000**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4300 Professional Services				
8000 General Fund	-	150,000	150,000	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	150,000	150,000	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**$150,000**	**$150,000**	**100.00%**
EXPENDITURES				
8000 General Fund	-	150,000	150,000	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL EXPENDITURES	**-**	**$150,000**	**$150,000**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(416,976)	(416,976)	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(30,321)	(30,321)	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	(416,976)	(416,976)	0	0.00%
3400 Other Funds Ltd	(30,321)	(30,321)	0	0.00%
TOTAL REVENUE CATEGORIES	**($447,297)**	**($447,297)**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	(416,976)	(416,976)	0	0.00%
3400 Other Funds Ltd	(30,321)	(30,321)	0	0.00%
TOTAL AVAILABLE REVENUES	**($447,297)**	**($447,297)**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3160 Temporary Appointments				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	409	409	0	0.00%
3400 Other Funds Ltd	2,334	2,334	0	0.00%
All Funds	2,743	2,743	0	0.00%
3170 Overtime Payments				
8000 General Fund	112	112	0	0.00%
3400 Other Funds Ltd	19	19	0	0.00%
All Funds	131	131	0	0.00%
3190 All Other Differential				
8000 General Fund	108	108	0	0.00%
SALARIES & WAGES				
8000 General Fund	629	629	0	0.00%
3400 Other Funds Ltd	2,353	2,353	0	0.00%
TOTAL SALARIES & WAGES	**$2,982**	**$2,982**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	46	46	0	0.00%
3400 Other Funds Ltd	4	4	0	0.00%
All Funds	50	50	0	0.00%
3221 Pension Obligation Bond				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(60,499)	(60,499)	0	0.00%
3400 Other Funds Ltd	2,812	2,812	0	0.00%
All Funds	(57,687)	(57,687)	0	0.00%
3230 Social Security Taxes				
8000 General Fund	49	49	0	0.00%
3400 Other Funds Ltd	180	180	0	0.00%
All Funds	229	229	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	1,376	1,376	0	0.00%
3400 Other Funds Ltd	49	49	0	0.00%
All Funds	1,425	1,425	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	1	1	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	60,558	60,558	0	0.00%
3400 Other Funds Ltd	1,799	1,799	0	0.00%
All Funds	62,357	62,357	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	1,531	1,531	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	4,844	4,844	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**$6,375**	**$6,375**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(419,136)	(419,136)	0	0.00%
3400 Other Funds Ltd	(37,518)	(37,518)	0	0.00%
All Funds	(456,654)	(456,654)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(419,136)	(419,136)	0	0.00%
3400 Other Funds Ltd	(37,518)	(37,518)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**($456,654)**	**($456,654)**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	(416,976)	(416,976)	0	0.00%
3400 Other Funds Ltd	(30,321)	(30,321)	0	0.00%
TOTAL PERSONAL SERVICES	**($447,297)**	**($447,297)**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	(416,976)	(416,976)	0	0.00%
3400 Other Funds Ltd	(30,321)	(30,321)	0	0.00%
TOTAL EXPENDITURES	**($447,297)**	**($447,297)**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	412,406	412,406	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	8,517	8,517	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	412,406	412,406	0	0.00%
3400 Other Funds Ltd	8,517	8,517	0	0.00%
TOTAL REVENUE CATEGORIES	**$420,923**	**$420,923**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	412,406	412,406	0	0.00%
3400 Other Funds Ltd	8,517	8,517	0	0.00%
TOTAL AVAILABLE REVENUES	**$420,923**	**$420,923**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	232,448	232,448	0	0.00%
3400 Other Funds Ltd	4,744	4,744	0	0.00%
All Funds	237,192	237,192	0	0.00%
SALARIES & WAGES				
8000 General Fund	232,448	232,448	0	0.00%
3400 Other Funds Ltd	4,744	4,744	0	0.00%
TOTAL SALARIES & WAGES	**$237,192**	**$237,192**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	160	160	0	0.00%
3400 Other Funds Ltd	2	2	0	0.00%
All Funds	162	162	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	48,907	48,907	0	0.00%
3400 Other Funds Ltd	998	998	0	0.00%
All Funds	49,905	49,905	0	0.00%
3230 Social Security Taxes				
8000 General Fund	17,783	17,783	0	0.00%
3400 Other Funds Ltd	363	363	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	18,146	18,146	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	930	930	0	0.00%
3400 Other Funds Ltd	20	20	0	0.00%
All Funds	950	950	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	92	92	0	0.00%
3400 Other Funds Ltd	2	2	0	0.00%
All Funds	94	94	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	1,394	1,394	0	0.00%
3400 Other Funds Ltd	29	29	0	0.00%
All Funds	1,423	1,423	0	0.00%
3270 Flexible Benefits				
8000 General Fund	93,510	93,510	0	0.00%
3400 Other Funds Ltd	1,908	1,908	0	0.00%
All Funds	95,418	95,418	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	162,776	162,776	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	3,322	3,322	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**$166,098**	**$166,098**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	395,224	395,224	0	0.00%
3400 Other Funds Ltd	8,066	8,066	0	0.00%
TOTAL PERSONAL SERVICES	**$403,290**	**$403,290**	**$0**	**0.00%**
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	153	153	0	0.00%
3400 Other Funds Ltd	3	3	0	0.00%
All Funds	156	156	0	0.00%
4150 Employee Training				
8000 General Fund	1,568	1,568	0	0.00%
3400 Other Funds Ltd	32	32	0	0.00%
All Funds	1,600	1,600	0	0.00%
4175 Office Expenses				
8000 General Fund	3,745	3,745	0	0.00%
3400 Other Funds Ltd	112	112	0	0.00%
All Funds	3,857	3,857	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4200 Telecommunications				
8000 General Fund	3,852	3,852	0	0.00%
3400 Other Funds Ltd	144	144	0	0.00%
All Funds	3,996	3,996	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	1,124	1,124	0	0.00%
3400 Other Funds Ltd	22	22	0	0.00%
All Funds	1,146	1,146	0	0.00%
4715 IT Expendable Property				
8000 General Fund	6,740	6,740	0	0.00%
3400 Other Funds Ltd	138	138	0	0.00%
All Funds	6,878	6,878	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	17,182	17,182	0	0.00%
3400 Other Funds Ltd	451	451	0	0.00%
TOTAL SERVICES & SUPPLIES	**$17,633**	**$17,633**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	412,406	412,406	0	0.00%
3400 Other Funds Ltd	8,517	8,517	0	0.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
TOTAL EXPENDITURES	**$420,923**	**$420,923**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	3	3	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	2.25	2.25	0.00	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	1,000,112	1,000,112	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	16,222	16,222	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	1,000,112	1,000,112	0	0.00%
3400 Other Funds Ltd	16,222	16,222	0	0.00%
TOTAL REVENUE CATEGORIES	**$1,016,334**	**$1,016,334**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	1,000,112	1,000,112	0	0.00%
3400 Other Funds Ltd	16,222	16,222	0	0.00%
TOTAL AVAILABLE REVENUES	**$1,016,334**	**$1,016,334**	**$0**	**0.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	9,693	9,693	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	153	153	0	0.00%
All Funds	9,846	9,846	0	0.00%
4125 Out of State Travel				
8000 General Fund	1,248	1,248	0	0.00%
3400 Other Funds Ltd	17	17	0	0.00%
All Funds	1,265	1,265	0	0.00%
4150 Employee Training				
8000 General Fund	7,117	7,117	0	0.00%
3400 Other Funds Ltd	136	136	0	0.00%
All Funds	7,253	7,253	0	0.00%
4175 Office Expenses				
8000 General Fund	45,260	45,260	0	0.00%
3400 Other Funds Ltd	4,530	4,530	0	0.00%
All Funds	49,790	49,790	0	0.00%
4200 Telecommunications				
8000 General Fund	20,422	20,422	0	0.00%
3400 Other Funds Ltd	480	480	0	0.00%
All Funds	20,902	20,902	0	0.00%
4275 Publicity and Publications				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	15	15	0	0.00%
4300 Professional Services				
8000 General Fund	38,238	38,238	0	0.00%
3400 Other Funds Ltd	581	581	0	0.00%
All Funds	38,819	38,819	0	0.00%
4315 IT Professional Services				
8000 General Fund	61,434	61,434	0	0.00%
3400 Other Funds Ltd	7	7	0	0.00%
All Funds	61,441	61,441	0	0.00%
4325 Attorney General				
8000 General Fund	423,227	423,227	0	0.00%
3400 Other Funds Ltd	819	819	0	0.00%
All Funds	424,046	424,046	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	264	264	0	0.00%
3400 Other Funds Ltd	10	10	0	0.00%
All Funds	274	274	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	349,569	349,569	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	8,303	8,303	0	0.00%
All Funds	357,872	357,872	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	5,350	5,350	0	0.00%
3400 Other Funds Ltd	84	84	0	0.00%
All Funds	5,434	5,434	0	0.00%
4600 Intra-agency Charges				
8000 General Fund	167	167	0	0.00%
3400 Other Funds Ltd	112	112	0	0.00%
All Funds	279	279	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	17,542	17,542	0	0.00%
3400 Other Funds Ltd	278	278	0	0.00%
All Funds	17,820	17,820	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	962	962	0	0.00%
3400 Other Funds Ltd	96	96	0	0.00%
All Funds	1,058	1,058	0	0.00%
4715 IT Expendable Property				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	17,781	17,781	0	0.00%
3400 Other Funds Ltd	339	339	0	0.00%
All Funds	18,120	18,120	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	998,289	998,289	0	0.00%
3400 Other Funds Ltd	15,945	15,945	0	0.00%
TOTAL SERVICES & SUPPLIES	**$1,014,234**	**$1,014,234**	**$0**	**0.00%**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	214	214	0	0.00%
5150 Telecommunications Equipment				
3400 Other Funds Ltd	26	26	0	0.00%
5900 Other Capital Outlay				
8000 General Fund	1,823	1,823	0	0.00%
3400 Other Funds Ltd	37	37	0	0.00%
All Funds	1,860	1,860	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	1,823	1,823	0	0.00%
3400 Other Funds Ltd	277	277	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL CAPITAL OUTLAY	**$2,100**	**$2,100**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	1,000,112	1,000,112	0	0.00%
3400 Other Funds Ltd	16,222	16,222	0	0.00%
TOTAL EXPENDITURES	**$1,016,334**	**$1,016,334**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(1,264,050)	(264,050)	1,000,000	79.11%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	993,863	(6,137)	(1,000,000)	(100.62%)
REVENUE CATEGORIES				
8000 General Fund	(1,264,050)	(264,050)	1,000,000	79.11%
3400 Other Funds Ltd	993,863	(6,137)	(1,000,000)	(100.62%)
TOTAL REVENUE CATEGORIES	**($270,187)**	**($270,187)**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	(1,264,050)	(264,050)	1,000,000	79.11%
3400 Other Funds Ltd	993,863	(6,137)	(1,000,000)	(100.62%)
TOTAL AVAILABLE REVENUES	**($270,187)**	**($270,187)**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(670,586)	(23,238)	647,348	96.53%
3400 Other Funds Ltd	646,874	(474)	(647,348)	(100.07%)
All Funds	(23,712)	(23,712)	0	0.00%
SALARIES & WAGES				
8000 General Fund	(670,586)	(23,238)	647,348	96.53%
3400 Other Funds Ltd	646,874	(474)	(647,348)	(100.07%)
TOTAL SALARIES & WAGES	**($23,712)**	**($23,712)**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	(297)	(18)	279	93.94%
3400 Other Funds Ltd	279	-	(279)	(100.00%)
All Funds	(18)	(18)	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	(141,090)	(4,889)	136,201	96.53%
3400 Other Funds Ltd	136,101	(100)	(136,201)	(100.07%)
All Funds	(4,989)	(4,989)	0	0.00%
3230 Social Security Taxes				
8000 General Fund	(51,301)	(1,778)	49,523	96.53%
3400 Other Funds Ltd	49,487	(36)	(49,523)	(100.07%)

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	(1,814)	(1,814)	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	(2,683)	(93)	2,590	96.53%
3400 Other Funds Ltd	2,588	(2)	(2,590)	(100.08%)
All Funds	(95)	(95)	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(172)	(10)	162	94.19%
3400 Other Funds Ltd	162	-	(162)	(100.00%)
All Funds	(10)	(10)	0	0.00%
3270 Flexible Benefits				
8000 General Fund	(174,310)	(10,390)	163,920	94.04%
3400 Other Funds Ltd	163,708	(212)	(163,920)	(100.13%)
All Funds	(10,602)	(10,602)	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(369,853)	(17,178)	352,675	95.36%
3400 Other Funds Ltd	352,325	(350)	(352,675)	(100.10%)
TOTAL OTHER PAYROLL EXPENSES	**($17,528)**	**($17,528)**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	24	1	(23)	(95.83%)
3400 Other Funds Ltd	(24)	(1)	23	95.83%
All Funds	-	-	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	24	1	(23)	(95.83%)
3400 Other Funds Ltd	(24)	(1)	23	95.83%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**-**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	(1,040,415)	(40,415)	1,000,000	96.12%
3400 Other Funds Ltd	999,175	(825)	(1,000,000)	(100.08%)
TOTAL PERSONAL SERVICES	**($41,240)**	**($41,240)**	**$0**	**0.00%**
SERVICES & SUPPLIES				
4425 Facilities Rental and Taxes				
8000 General Fund	(223,635)	(223,635)	0	0.00%
3400 Other Funds Ltd	(5,312)	(5,312)	0	0.00%
All Funds	(228,947)	(228,947)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(223,635)	(223,635)	0	0.00%
3400 Other Funds Ltd	(5,312)	(5,312)	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SERVICES & SUPPLIES	**($228,947)**	**($228,947)**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	(1,264,050)	(264,050)	1,000,000	79.11%
3400 Other Funds Ltd	993,863	(6,137)	(1,000,000)	(100.62%)
TOTAL EXPENDITURES	**($270,187)**	**($270,187)**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	(1)	(1)	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	(0.25)	(0.25)	0.00	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(167,535)	-	167,535	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(324)	-	324	100.00%
REVENUE CATEGORIES				
8000 General Fund	(167,535)	-	167,535	100.00%
3400 Other Funds Ltd	(324)	-	324	100.00%
TOTAL REVENUE CATEGORIES	**($167,859)**	**-**	**$167,859**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(167,535)	-	167,535	100.00%
3400 Other Funds Ltd	(324)	-	324	100.00%
TOTAL AVAILABLE REVENUES	**($167,859)**	**-**	**$167,859**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
8000 General Fund	(167,535)	-	167,535	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(324)	-	324	100.00%
All Funds	(167,859)	-	167,859	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(167,535)	-	167,535	100.00%
3400 Other Funds Ltd	(324)	-	324	100.00%
TOTAL SERVICES & SUPPLIES	**($167,859)**	**-**	**$167,859**	**100.00%**
EXPENDITURES				
8000 General Fund	(167,535)	-	167,535	100.00%
3400 Other Funds Ltd	(324)	-	324	100.00%
TOTAL EXPENDITURES	**($167,859)**	**-**	**$167,859**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(415,556)	-	415,556	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(9,482)	-	9,482	100.00%
REVENUE CATEGORIES				
8000 General Fund	(415,556)	-	415,556	100.00%
3400 Other Funds Ltd	(9,482)	-	9,482	100.00%
TOTAL REVENUE CATEGORIES	**($425,038)**	**-**	**$425,038**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(415,556)	-	415,556	100.00%
3400 Other Funds Ltd	(9,482)	-	9,482	100.00%
TOTAL AVAILABLE REVENUES	**($425,038)**	**-**	**$425,038**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	(7,902)	-	7,902	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(178)	-	178	100.00%
All Funds	(8,080)	-	8,080	100.00%
4175 Office Expenses				
8000 General Fund	(300,480)	-	300,480	100.00%
3400 Other Funds Ltd	(6,759)	-	6,759	100.00%
All Funds	(307,239)	-	307,239	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	(107,174)	-	107,174	100.00%
3400 Other Funds Ltd	(2,545)	-	2,545	100.00%
All Funds	(109,719)	-	109,719	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(415,556)	-	415,556	100.00%
3400 Other Funds Ltd	(9,482)	-	9,482	100.00%
TOTAL SERVICES & SUPPLIES	**($425,038)**	**-**	**$425,038**	**100.00%**
EXPENDITURES				
8000 General Fund	(415,556)	-	415,556	100.00%
3400 Other Funds Ltd	(9,482)	-	9,482	100.00%
TOTAL EXPENDITURES	**($425,038)**	**-**	**$425,038**	**100.00%**
ENDING BALANCE				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	(126,017)	(126,017)	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(179)	(179)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	(126,017)	(126,017)	100.00%
3400 Other Funds Ltd	-	(179)	(179)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($126,196)**	**($126,196)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	(126,017)	(126,017)	100.00%
3400 Other Funds Ltd	-	(179)	(179)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($126,196)**	**($126,196)**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	205,983	205,983	100.00%
3400 Other Funds Ltd	-	7,821	7,821	100.00%
All Funds	-	213,804	213,804	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	205,983	205,983	100.00%
3400 Other Funds Ltd	-	7,821	7,821	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**$213,804**	**$213,804**	**100.00%**
PERSONAL SERVICES				
8000 General Fund	-	205,983	205,983	100.00%
3400 Other Funds Ltd	-	7,821	7,821	100.00%
TOTAL PERSONAL SERVICES	**-**	**$213,804**	**$213,804**	**100.00%**
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	(332,000)	(332,000)	100.00%
3400 Other Funds Ltd	-	(8,000)	(8,000)	100.00%
All Funds	-	(340,000)	(340,000)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(332,000)	(332,000)	100.00%
3400 Other Funds Ltd	-	(8,000)	(8,000)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SERVICES & SUPPLIES	**-**	**($340,000)**	**($340,000)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	(126,017)	(126,017)	100.00%
3400 Other Funds Ltd	-	(179)	(179)	100.00%
TOTAL EXPENDITURES	**-**	**($126,196)**	**($126,196)**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	(1,080,321)	(1,080,321)	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(17,673)	(17,673)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	(1,080,321)	(1,080,321)	100.00%
3400 Other Funds Ltd	-	(17,673)	(17,673)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($1,097,994)**	**($1,097,994)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	(1,080,321)	(1,080,321)	100.00%
3400 Other Funds Ltd	-	(17,673)	(17,673)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($1,097,994)**	**($1,097,994)**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	(636,199)	(636,199)	100.00%
3400 Other Funds Ltd	-	(10,329)	(10,329)	100.00%
All Funds	-	(646,528)	(646,528)	100.00%
SALARIES & WAGES				
8000 General Fund	-	(636,199)	(636,199)	100.00%
3400 Other Funds Ltd	-	(10,329)	(10,329)	100.00%
TOTAL SALARIES & WAGES	**-**	**($646,528)**	**($646,528)**	**100.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(387)	(387)	100.00%
3400 Other Funds Ltd	-	(6)	(6)	100.00%
All Funds	-	(393)	(393)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(133,859)	(133,859)	100.00%
3400 Other Funds Ltd	-	(2,171)	(2,171)	100.00%
All Funds	-	(136,030)	(136,030)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(48,669)	(48,669)	100.00%
3400 Other Funds Ltd	-	(790)	(790)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	(49,459)	(49,459)	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	(2,545)	(2,545)	100.00%
3400 Other Funds Ltd	-	(41)	(41)	100.00%
All Funds	-	(2,586)	(2,586)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(225)	(225)	100.00%
3400 Other Funds Ltd	-	(3)	(3)	100.00%
All Funds	-	(228)	(228)	100.00%
3270 Flexible Benefits				
8000 General Fund	-	(227,697)	(227,697)	100.00%
3400 Other Funds Ltd	-	(3,780)	(3,780)	100.00%
All Funds	-	(231,477)	(231,477)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(413,382)	(413,382)	100.00%
3400 Other Funds Ltd	-	(6,791)	(6,791)	100.00%
TOTAL OTHER PAYROLL EXPENSES	**-**	**($420,173)**	**($420,173)**	**100.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	6	6	100.00%
3400 Other Funds Ltd	-	(6)	(6)	100.00%
All Funds	-	-	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	6	6	100.00%
3400 Other Funds Ltd	-	(6)	(6)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**-**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	-	(1,049,575)	(1,049,575)	100.00%
3400 Other Funds Ltd	-	(17,126)	(17,126)	100.00%
TOTAL PERSONAL SERVICES	**-**	**($1,066,701)**	**($1,066,701)**	**100.00%**
SERVICES & SUPPLIES				
4150 Employee Training				
8000 General Fund	-	(30,746)	(30,746)	100.00%
3400 Other Funds Ltd	-	(547)	(547)	100.00%
All Funds	-	(31,293)	(31,293)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(30,746)	(30,746)	100.00%
3400 Other Funds Ltd	-	(547)	(547)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SERVICES & SUPPLIES	**-**	**($31,293)**	**($31,293)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	(1,080,321)	(1,080,321)	100.00%
3400 Other Funds Ltd	-	(17,673)	(17,673)	100.00%
TOTAL EXPENDITURES	**-**	**($1,097,994)**	**($1,097,994)**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	(8)	(8)	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	(5.47)	(5.47)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	(28,950)	(28,950)	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(5,793)	(5,793)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	(28,950)	(28,950)	100.00%
3400 Other Funds Ltd	-	(5,793)	(5,793)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($34,743)**	**($34,743)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	(28,950)	(28,950)	100.00%
3400 Other Funds Ltd	-	(5,793)	(5,793)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($34,743)**	**($34,743)**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	-	(1,479)	(1,479)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(32)	(32)	100.00%
All Funds	-	(1,511)	(1,511)	100.00%
4150 Employee Training				
3400 Other Funds Ltd	-	(5)	(5)	100.00%
4175 Office Expenses				
8000 General Fund	-	(144,657)	(144,657)	100.00%
3400 Other Funds Ltd	-	(3,572)	(3,572)	100.00%
All Funds	-	(148,229)	(148,229)	100.00%
4325 Attorney General				
8000 General Fund	-	223,198	223,198	100.00%
3400 Other Funds Ltd	-	434	434	100.00%
All Funds	-	223,632	223,632	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	-	(106,012)	(106,012)	100.00%
3400 Other Funds Ltd	-	(2,618)	(2,618)	100.00%
All Funds	-	(108,630)	(108,630)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(28,950)	(28,950)	100.00%
3400 Other Funds Ltd	-	(5,793)	(5,793)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SERVICES & SUPPLIES	**-**	**($34,743)**	**($34,743)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	(28,950)	(28,950)	100.00%
3400 Other Funds Ltd	-	(5,793)	(5,793)	100.00%
TOTAL EXPENDITURES	**-**	**($34,743)**	**($34,743)**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(204,698)	(204,698)	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(415,071)	(415,071)	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	(204,698)	(204,698)	0	0.00%
3400 Other Funds Ltd	(415,071)	(415,071)	0	0.00%
TOTAL REVENUE CATEGORIES	**($619,769)**	**($619,769)**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	(204,698)	(204,698)	0	0.00%
3400 Other Funds Ltd	(415,071)	(415,071)	0	0.00%
TOTAL AVAILABLE REVENUES	**($619,769)**	**($619,769)**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3160 Temporary Appointments				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,574	1,574	0	0.00%
3170 Overtime Payments				
8000 General Fund	2,135	2,135	0	0.00%
3190 All Other Differential				
8000 General Fund	1,042	1,042	0	0.00%
SALARIES & WAGES				
8000 General Fund	3,177	3,177	0	0.00%
3400 Other Funds Ltd	1,574	1,574	0	0.00%
TOTAL SALARIES & WAGES	**$4,751**	**$4,751**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	668	668	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	(68,271)	(68,271)	0	0.00%
3400 Other Funds Ltd	(27,573)	(27,573)	0	0.00%
All Funds	(95,844)	(95,844)	0	0.00%
3230 Social Security Taxes				
8000 General Fund	243	243	0	0.00%
3400 Other Funds Ltd	120	120	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	363	363	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	1,230	1,230	0	0.00%
3400 Other Funds Ltd	639	639	0	0.00%
All Funds	1,869	1,869	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	13	13	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	15,738	15,738	0	0.00%
3400 Other Funds Ltd	11,620	11,620	0	0.00%
All Funds	27,358	27,358	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(50,379)	(50,379)	0	0.00%
3400 Other Funds Ltd	(15,194)	(15,194)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**($65,573)**	**($65,573)**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(157,496)	(157,496)	0	0.00%
3400 Other Funds Ltd	(401,451)	(401,451)	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	(558,947)	(558,947)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(157,496)	(157,496)	0	0.00%
3400 Other Funds Ltd	(401,451)	(401,451)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**($558,947)**	**($558,947)**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	(204,698)	(204,698)	0	0.00%
3400 Other Funds Ltd	(415,071)	(415,071)	0	0.00%
TOTAL PERSONAL SERVICES	**($619,769)**	**($619,769)**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	(204,698)	(204,698)	0	0.00%
3400 Other Funds Ltd	(415,071)	(415,071)	0	0.00%
TOTAL EXPENDITURES	**($619,769)**	**($619,769)**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	543,696	543,696	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	235,451	235,451	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	543,696	543,696	0	0.00%
3400 Other Funds Ltd	235,451	235,451	0	0.00%
TOTAL REVENUE CATEGORIES	**$779,147**	**$779,147**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	543,696	543,696	0	0.00%
3400 Other Funds Ltd	235,451	235,451	0	0.00%
TOTAL AVAILABLE REVENUES	**$779,147**	**$779,147**	**$0**	**0.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	2,213	2,213	0	0.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	6,090	6,090	0	0.00%
All Funds	8,303	8,303	0	0.00%
4125 Out of State Travel				
8000 General Fund	13,724	13,724	0	0.00%
3400 Other Funds Ltd	1,730	1,730	0	0.00%
All Funds	15,454	15,454	0	0.00%
4150 Employee Training				
8000 General Fund	4,106	4,106	0	0.00%
3400 Other Funds Ltd	3,479	3,479	0	0.00%
All Funds	7,585	7,585	0	0.00%
4175 Office Expenses				
8000 General Fund	12,704	12,704	0	0.00%
3400 Other Funds Ltd	8,456	8,456	0	0.00%
All Funds	21,160	21,160	0	0.00%
4200 Telecommunications				
8000 General Fund	11,565	11,565	0	0.00%
3400 Other Funds Ltd	5,191	5,191	0	0.00%
All Funds	16,756	16,756	0	0.00%
4250 Data Processing				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	796	796	0	0.00%
3400 Other Funds Ltd	949	949	0	0.00%
All Funds	1,745	1,745	0	0.00%
4300 Professional Services				
8000 General Fund	21,375	21,375	0	0.00%
3400 Other Funds Ltd	15,255	15,255	0	0.00%
All Funds	36,630	36,630	0	0.00%
4315 IT Professional Services				
3400 Other Funds Ltd	20,997	20,997	0	0.00%
4325 Attorney General				
8000 General Fund	431,798	431,798	0	0.00%
3400 Other Funds Ltd	124,538	124,538	0	0.00%
All Funds	556,336	556,336	0	0.00%
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	12	12	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	355	355	0	0.00%
3400 Other Funds Ltd	9	9	0	0.00%
All Funds	364	364	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4425 Facilities Rental and Taxes				
8000 General Fund	29,815	29,815	0	0.00%
3400 Other Funds Ltd	6,687	6,687	0	0.00%
All Funds	36,502	36,502	0	0.00%
4450 Fuels and Utilities				
3400 Other Funds Ltd	203	203	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	19	19	0	0.00%
3400 Other Funds Ltd	84	84	0	0.00%
All Funds	103	103	0	0.00%
4575 Agency Program Related S and S				
8000 General Fund	8	8	0	0.00%
3400 Other Funds Ltd	79	79	0	0.00%
All Funds	87	87	0	0.00%
4600 Intra-agency Charges				
8000 General Fund	1,499	1,499	0	0.00%
3400 Other Funds Ltd	279	279	0	0.00%
All Funds	1,778	1,778	0	0.00%
4650 Other Services and Supplies				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	11,994	11,994	0	0.00%
3400 Other Funds Ltd	15,109	15,109	0	0.00%
All Funds	27,103	27,103	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	1,216	1,216	0	0.00%
3400 Other Funds Ltd	619	619	0	0.00%
All Funds	1,835	1,835	0	0.00%
4715 IT Expendable Property				
8000 General Fund	509	509	0	0.00%
3400 Other Funds Ltd	3,189	3,189	0	0.00%
All Funds	3,698	3,698	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	543,696	543,696	0	0.00%
3400 Other Funds Ltd	212,955	212,955	0	0.00%
TOTAL SERVICES & SUPPLIES	**$756,651**	**$756,651**	**$0**	**0.00%**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	8,496	8,496	0	0.00%
SPECIAL PAYMENTS				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
6030 Dist to Non-Gov Units				
3400 Other Funds Ltd	14,000	14,000	0	0.00%
EXPENDITURES				
8000 General Fund	543,696	543,696	0	0.00%
3400 Other Funds Ltd	235,451	235,451	0	0.00%
TOTAL EXPENDITURES	**$779,147**	**$779,147**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(1,526,479)	(26,479)	1,500,000	98.27%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	994,061	(5,939)	(1,000,000)	(100.60%)
REVENUE CATEGORIES				
8000 General Fund	(1,526,479)	(26,479)	1,500,000	98.27%
3400 Other Funds Ltd	994,061	(5,939)	(1,000,000)	(100.60%)
TOTAL REVENUE CATEGORIES	**($532,418)**	**($32,418)**	**$500,000**	**93.91%**
AVAILABLE REVENUES				
8000 General Fund	(1,526,479)	(26,479)	1,500,000	98.27%
3400 Other Funds Ltd	994,061	(5,939)	(1,000,000)	(100.60%)
TOTAL AVAILABLE REVENUES	**($532,418)**	**($32,418)**	**$500,000**	**93.91%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(635,087)	-	635,087	100.00%
3400 Other Funds Ltd	635,087	-	(635,087)	(100.00%)
All Funds	-	-	0	0.00%
SALARIES & WAGES				
8000 General Fund	(635,087)	-	635,087	100.00%
3400 Other Funds Ltd	635,087	-	(635,087)	(100.00%)
TOTAL SALARIES & WAGES	**-**	**-**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	(305)	-	305	100.00%
3400 Other Funds Ltd	305	-	(305)	(100.00%)
All Funds	-	-	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	(133,623)	-	133,623	100.00%
3400 Other Funds Ltd	133,623	-	(133,623)	(100.00%)
All Funds	-	-	0	0.00%
3230 Social Security Taxes				
8000 General Fund	(48,585)	-	48,585	100.00%
3400 Other Funds Ltd	48,585	-	(48,585)	(100.00%)

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	-	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	(2,542)	-	2,542	100.00%
3400 Other Funds Ltd	2,542	-	(2,542)	(100.00%)
All Funds	-	-	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(178)	-	178	100.00%
3400 Other Funds Ltd	178	-	(178)	(100.00%)
All Funds	-	-	0	0.00%
3270 Flexible Benefits				
8000 General Fund	(179,695)	-	179,695	100.00%
3400 Other Funds Ltd	179,695	-	(179,695)	(100.00%)
All Funds	-	-	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(364,928)	-	364,928	100.00%
3400 Other Funds Ltd	364,928	-	(364,928)	(100.00%)
TOTAL OTHER PAYROLL EXPENSES	**-**	**-**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	15	-	(15)	(100.00%)
3400 Other Funds Ltd	(15)	-	15	100.00%
All Funds	-	-	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	15	-	(15)	(100.00%)
3400 Other Funds Ltd	(15)	-	15	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**-**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	(1,000,000)	-	1,000,000	100.00%
3400 Other Funds Ltd	1,000,000	-	(1,000,000)	(100.00%)
TOTAL PERSONAL SERVICES	**-**	**-**	**$0**	**0.00%**
SERVICES & SUPPLIES				
4325 Attorney General				
8000 General Fund	(500,000)	-	500,000	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	(26,479)	(26,479)	0	0.00%
3400 Other Funds Ltd	(5,939)	(5,939)	0	0.00%
All Funds	(32,418)	(32,418)	0	0.00%
SERVICES & SUPPLIES				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(526,479)	(26,479)	500,000	94.97%
3400 Other Funds Ltd	(5,939)	(5,939)	0	0.00%
TOTAL SERVICES & SUPPLIES	**($532,418)**	**($32,418)**	**$500,000**	**93.91%**
EXPENDITURES				
8000 General Fund	(1,526,479)	(26,479)	1,500,000	98.27%
3400 Other Funds Ltd	994,061	(5,939)	(1,000,000)	(100.60%)
TOTAL EXPENDITURES	**($532,418)**	**($32,418)**	**$500,000**	**93.91%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(170,928)	-	170,928	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(49,299)	-	49,299	100.00%
REVENUE CATEGORIES				
8000 General Fund	(170,928)	-	170,928	100.00%
3400 Other Funds Ltd	(49,299)	-	49,299	100.00%
TOTAL REVENUE CATEGORIES	**($220,227)**	**-**	**$220,227**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(170,928)	-	170,928	100.00%
3400 Other Funds Ltd	(49,299)	-	49,299	100.00%
TOTAL AVAILABLE REVENUES	**($220,227)**	**-**	**$220,227**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
8000 General Fund	(170,928)	-	170,928	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(49,299)	-	49,299	100.00%
All Funds	(220,227)	-	220,227	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(170,928)	-	170,928	100.00%
3400 Other Funds Ltd	(49,299)	-	49,299	100.00%
TOTAL SERVICES & SUPPLIES	**($220,227)**	**-**	**$220,227**	**100.00%**
EXPENDITURES				
8000 General Fund	(170,928)	-	170,928	100.00%
3400 Other Funds Ltd	(49,299)	-	49,299	100.00%
TOTAL EXPENDITURES	**($220,227)**	**-**	**$220,227**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(120,213)	-	120,213	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(24,629)	-	24,629	100.00%
REVENUE CATEGORIES				
8000 General Fund	(120,213)	-	120,213	100.00%
3400 Other Funds Ltd	(24,629)	-	24,629	100.00%
TOTAL REVENUE CATEGORIES	**($144,842)**	**-**	**$144,842**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(120,213)	-	120,213	100.00%
3400 Other Funds Ltd	(24,629)	-	24,629	100.00%
TOTAL AVAILABLE REVENUES	**($144,842)**	**-**	**$144,842**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	(4,408)	-	4,408	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(213)	-	213	100.00%
All Funds	(4,621)	-	4,621	100.00%
4175 Office Expenses				
8000 General Fund	(103,115)	-	103,115	100.00%
3400 Other Funds Ltd	(21,570)	-	21,570	100.00%
All Funds	(124,685)	-	124,685	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	(12,690)	-	12,690	100.00%
3400 Other Funds Ltd	(2,846)	-	2,846	100.00%
All Funds	(15,536)	-	15,536	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(120,213)	-	120,213	100.00%
3400 Other Funds Ltd	(24,629)	-	24,629	100.00%
TOTAL SERVICES & SUPPLIES	**($144,842)**	**-**	**$144,842**	**100.00%**
EXPENDITURES				
8000 General Fund	(120,213)	-	120,213	100.00%
3400 Other Funds Ltd	(24,629)	-	24,629	100.00%
TOTAL EXPENDITURES	**($144,842)**	**-**	**$144,842**	**100.00%**
ENDING BALANCE				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	59,700	59,700	100.00%
REVENUE CATEGORIES				
3400 Other Funds Ltd	-	59,700	59,700	100.00%
TOTAL REVENUE CATEGORIES	**-**	**$59,700**	**$59,700**	**100.00%**
AVAILABLE REVENUES				
3400 Other Funds Ltd	-	59,700	59,700	100.00%
TOTAL AVAILABLE REVENUES	**-**	**$59,700**	**$59,700**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	59,700	59,700	100.00%
P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	-	59,700	59,700	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**$59,700**	**$59,700**	**100.00%**
PERSONAL SERVICES				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	59,700	59,700	100.00%
TOTAL PERSONAL SERVICES	**-**	**$59,700**	**$59,700**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	-	59,700	59,700	100.00%
TOTAL EXPENDITURES	**-**	**$59,700**	**$59,700**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	(238,334)	(238,334)	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(12,544)	(12,544)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	(238,334)	(238,334)	100.00%
3400 Other Funds Ltd	-	(12,544)	(12,544)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($250,878)**	**($250,878)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	(238,334)	(238,334)	100.00%
3400 Other Funds Ltd	-	(12,544)	(12,544)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($250,878)**	**($250,878)**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	-	(149,317)	(149,317)	100.00%
3400 Other Funds Ltd	-	(7,859)	(7,859)	100.00%
All Funds	-	(157,176)	(157,176)	100.00%
SALARIES & WAGES				
8000 General Fund	-	(149,317)	(149,317)	100.00%
3400 Other Funds Ltd	-	(7,859)	(7,859)	100.00%
TOTAL SALARIES & WAGES	**-**	**($157,176)**	**($157,176)**	**100.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(68)	(68)	100.00%
3400 Other Funds Ltd	-	(4)	(4)	100.00%
All Funds	-	(72)	(72)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(31,417)	(31,417)	100.00%
3400 Other Funds Ltd	-	(1,654)	(1,654)	100.00%
All Funds	-	(33,071)	(33,071)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(11,423)	(11,423)	100.00%
3400 Other Funds Ltd	-	(601)	(601)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	(12,024)	(12,024)	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	(598)	(598)	100.00%
3400 Other Funds Ltd	-	(31)	(31)	100.00%
All Funds	-	(629)	(629)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(40)	(40)	100.00%
3400 Other Funds Ltd	-	(2)	(2)	100.00%
All Funds	-	(42)	(42)	100.00%
3270 Flexible Benefits				
8000 General Fund	-	(40,288)	(40,288)	100.00%
3400 Other Funds Ltd	-	(2,120)	(2,120)	100.00%
All Funds	-	(42,408)	(42,408)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(83,834)	(83,834)	100.00%
3400 Other Funds Ltd	-	(4,412)	(4,412)	100.00%
TOTAL OTHER PAYROLL EXPENSES	**-**	**($88,246)**	**($88,246)**	**100.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	1	1	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	1	1	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**$1**	**$1**	**100.00%**
PERSONAL SERVICES				
8000 General Fund	-	(233,150)	(233,150)	100.00%
3400 Other Funds Ltd	-	(12,271)	(12,271)	100.00%
TOTAL PERSONAL SERVICES	**-**	**($245,421)**	**($245,421)**	**100.00%**
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	(5,184)	(5,184)	100.00%
3400 Other Funds Ltd	-	(273)	(273)	100.00%
All Funds	-	(5,457)	(5,457)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(5,184)	(5,184)	100.00%
3400 Other Funds Ltd	-	(273)	(273)	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**($5,457)**	**($5,457)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	(238,334)	(238,334)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(12,544)	(12,544)	100.00%
TOTAL EXPENDITURES	**-**	**($250,878)**	**($250,878)**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	(1)	(1)	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	(1.00)	(1.00)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	160,186	160,186	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	8,330	8,330	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	160,186	160,186	100.00%
3400 Other Funds Ltd	-	8,330	8,330	100.00%
TOTAL REVENUE CATEGORIES	**-**	**$168,516**	**$168,516**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	160,186	160,186	100.00%
3400 Other Funds Ltd	-	8,330	8,330	100.00%
TOTAL AVAILABLE REVENUES	**-**	**$168,516**	**$168,516**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
8000 General Fund	-	227,712	227,712	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	-	65,681	65,681	100.00%
All Funds	-	293,393	293,393	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	-	(3,464)	(3,464)	100.00%
3400 Other Funds Ltd	-	(7,577)	(7,577)	100.00%
All Funds	-	(11,041)	(11,041)	100.00%
4650 Other Services and Supplies				
8000 General Fund	-	(64,062)	(64,062)	100.00%
3400 Other Funds Ltd	-	(49,774)	(49,774)	100.00%
All Funds	-	(113,836)	(113,836)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	160,186	160,186	100.00%
3400 Other Funds Ltd	-	8,330	8,330	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**$168,516**	**$168,516**	**100.00%**
EXPENDITURES				
8000 General Fund	-	160,186	160,186	100.00%
3400 Other Funds Ltd	-	8,330	8,330	100.00%
TOTAL EXPENDITURES	**-**	**$168,516**	**$168,516**	**100.00%**
ENDING BALANCE				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	177,902	177,902	100.00%
REVENUE CATEGORIES				
3400 Other Funds Ltd	-	177,902	177,902	100.00%
TOTAL REVENUE CATEGORIES	**-**	**$177,902**	**$177,902**	**100.00%**
AVAILABLE REVENUES				
3400 Other Funds Ltd	-	177,902	177,902	100.00%
TOTAL AVAILABLE REVENUES	**-**	**$177,902**	**$177,902**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	-	93,042	93,042	100.00%
SALARIES & WAGES				
3400 Other Funds Ltd	-	93,042	93,042	100.00%
TOTAL SALARIES & WAGES	**-**	**$93,042**	**$93,042**	**100.00%**
OTHER PAYROLL EXPENSES				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	-	54	54	100.00%
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	-	19,576	19,576	100.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	-	7,118	7,118	100.00%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	-	372	372	100.00%
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	-	31	31	100.00%
3270 Flexible Benefits				
3400 Other Funds Ltd	-	31,806	31,806	100.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	-	58,957	58,957	100.00%
TOTAL OTHER PAYROLL EXPENSES	**-**	**$58,957**	**$58,957**	**100.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	558	558	100.00%
P.S. BUDGET ADJUSTMENTS				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	558	558	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**$558**	**$558**	**100.00%**
PERSONAL SERVICES				
3400 Other Funds Ltd	-	152,557	152,557	100.00%
TOTAL PERSONAL SERVICES	**-**	**$152,557**	**$152,557**	**100.00%**
SERVICES & SUPPLIES				
4175 Office Expenses				
3400 Other Funds Ltd	-	25,345	25,345	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	25,345	25,345	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**$25,345**	**$25,345**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	-	177,902	177,902	100.00%
TOTAL EXPENDITURES	**-**	**$177,902**	**$177,902**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	1	1	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	0.75	0.75	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	1,062	1,062	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(393,772)	(393,772)	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	1,062	1,062	0	0.00%
3400 Other Funds Ltd	(393,772)	(393,772)	0	0.00%
TOTAL REVENUE CATEGORIES	**($392,710)**	**($392,710)**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	1,062	1,062	0	0.00%
3400 Other Funds Ltd	(393,772)	(393,772)	0	0.00%
TOTAL AVAILABLE REVENUES	**($392,710)**	**($392,710)**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3160 Temporary Appointments				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	256	256	0	0.00%
3400 Other Funds Ltd	1,460	1,460	0	0.00%
All Funds	1,716	1,716	0	0.00%
3170 Overtime Payments				
8000 General Fund	67	67	0	0.00%
3190 All Other Differential				
8000 General Fund	68	68	0	0.00%
SALARIES & WAGES				
8000 General Fund	391	391	0	0.00%
3400 Other Funds Ltd	1,460	1,460	0	0.00%
TOTAL SALARIES & WAGES	**$1,851**	**$1,851**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	28	28	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	(136,778)	(136,778)	0	0.00%
3400 Other Funds Ltd	(63,315)	(63,315)	0	0.00%
All Funds	(200,093)	(200,093)	0	0.00%
3230 Social Security Taxes				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	30	30	0	0.00%
3400 Other Funds Ltd	112	112	0	0.00%
All Funds	142	142	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	854	854	0	0.00%
3400 Other Funds Ltd	528	528	0	0.00%
All Funds	1,382	1,382	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	1	1	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	18,458	18,458	0	0.00%
3400 Other Funds Ltd	11,202	11,202	0	0.00%
All Funds	29,660	29,660	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(117,407)	(117,407)	0	0.00%
3400 Other Funds Ltd	(51,473)	(51,473)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**($168,880)**	**($168,880)**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	118,078	118,078	0	0.00%
3400 Other Funds Ltd	(343,759)	(343,759)	0	0.00%
All Funds	(225,681)	(225,681)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	118,078	118,078	0	0.00%
3400 Other Funds Ltd	(343,759)	(343,759)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**($225,681)**	**($225,681)**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	1,062	1,062	0	0.00%
3400 Other Funds Ltd	(393,772)	(393,772)	0	0.00%
TOTAL PERSONAL SERVICES	**($392,710)**	**($392,710)**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	1,062	1,062	0	0.00%
3400 Other Funds Ltd	(393,772)	(393,772)	0	0.00%
TOTAL EXPENDITURES	**($392,710)**	**($392,710)**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	154,429	154,429	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	3,234	3,234	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	154,429	154,429	0	0.00%
3400 Other Funds Ltd	3,234	3,234	0	0.00%
TOTAL REVENUE CATEGORIES	**$157,663**	**$157,663**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	154,429	154,429	0	0.00%
3400 Other Funds Ltd	3,234	3,234	0	0.00%
TOTAL AVAILABLE REVENUES	**$157,663**	**$157,663**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	75,852	75,852	0	0.00%
3400 Other Funds Ltd	1,548	1,548	0	0.00%
All Funds	77,400	77,400	0	0.00%
SALARIES & WAGES				
8000 General Fund	75,852	75,852	0	0.00%
3400 Other Funds Ltd	1,548	1,548	0	0.00%
TOTAL SALARIES & WAGES	**$77,400**	**$77,400**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	53	53	0	0.00%
3400 Other Funds Ltd	1	1	0	0.00%
All Funds	54	54	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	15,959	15,959	0	0.00%
3400 Other Funds Ltd	326	326	0	0.00%
All Funds	16,285	16,285	0	0.00%
3230 Social Security Taxes				
8000 General Fund	5,803	5,803	0	0.00%
3400 Other Funds Ltd	118	118	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	5,921	5,921	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	304	304	0	0.00%
3400 Other Funds Ltd	6	6	0	0.00%
All Funds	310	310	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	30	30	0	0.00%
3400 Other Funds Ltd	1	1	0	0.00%
All Funds	31	31	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	455	455	0	0.00%
3400 Other Funds Ltd	9	9	0	0.00%
All Funds	464	464	0	0.00%
3270 Flexible Benefits				
8000 General Fund	31,170	31,170	0	0.00%
3400 Other Funds Ltd	636	636	0	0.00%
All Funds	31,806	31,806	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	53,774	53,774	0	0.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	1,097	1,097	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**$54,871**	**$54,871**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	129,626	129,626	0	0.00%
3400 Other Funds Ltd	2,645	2,645	0	0.00%
TOTAL PERSONAL SERVICES	**$132,271**	**$132,271**	**$0**	**0.00%**
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	2,765	2,765	0	0.00%
3400 Other Funds Ltd	66	66	0	0.00%
All Funds	2,831	2,831	0	0.00%
4150 Employee Training				
8000 General Fund	1,563	1,563	0	0.00%
3400 Other Funds Ltd	37	37	0	0.00%
All Funds	1,600	1,600	0	0.00%
4175 Office Expenses				
8000 General Fund	13,104	13,104	0	0.00%
3400 Other Funds Ltd	311	311	0	0.00%
All Funds	13,415	13,415	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4200 Telecommunications				
8000 General Fund	2,833	2,833	0	0.00%
3400 Other Funds Ltd	67	67	0	0.00%
All Funds	2,900	2,900	0	0.00%
4250 Data Processing				
8000 General Fund	619	619	0	0.00%
3400 Other Funds Ltd	15	15	0	0.00%
All Funds	634	634	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	560	560	0	0.00%
3400 Other Funds Ltd	13	13	0	0.00%
All Funds	573	573	0	0.00%
4715 IT Expendable Property				
8000 General Fund	3,359	3,359	0	0.00%
3400 Other Funds Ltd	80	80	0	0.00%
All Funds	3,439	3,439	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	24,803	24,803	0	0.00%
3400 Other Funds Ltd	589	589	0	0.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
TOTAL SERVICES & SUPPLIES	**$25,392**	**$25,392**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	154,429	154,429	0	0.00%
3400 Other Funds Ltd	3,234	3,234	0	0.00%
TOTAL EXPENDITURES	**$157,663**	**$157,663**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	1	1	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	0.75	0.75	0.00	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	437,061	437,061	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	131,183	131,183	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	437,061	437,061	0	0.00%
3400 Other Funds Ltd	131,183	131,183	0	0.00%
TOTAL REVENUE CATEGORIES	**$568,244**	**$568,244**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	437,061	437,061	0	0.00%
3400 Other Funds Ltd	131,183	131,183	0	0.00%
TOTAL AVAILABLE REVENUES	**$568,244**	**$568,244**	**$0**	**0.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	1,414	1,414	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	461	461	0	0.00%
All Funds	1,875	1,875	0	0.00%
4125 Out of State Travel				
8000 General Fund	874	874	0	0.00%
3400 Other Funds Ltd	1,306	1,306	0	0.00%
All Funds	2,180	2,180	0	0.00%
4150 Employee Training				
8000 General Fund	5,010	5,010	0	0.00%
3400 Other Funds Ltd	2,233	2,233	0	0.00%
All Funds	7,243	7,243	0	0.00%
4175 Office Expenses				
8000 General Fund	13,538	13,538	0	0.00%
3400 Other Funds Ltd	13,193	13,193	0	0.00%
All Funds	26,731	26,731	0	0.00%
4200 Telecommunications				
8000 General Fund	16,187	16,187	0	0.00%
3400 Other Funds Ltd	11,459	11,459	0	0.00%
All Funds	27,646	27,646	0	0.00%
4250 Data Processing				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	630	630	0	0.00%
3400 Other Funds Ltd	1,314	1,314	0	0.00%
All Funds	1,944	1,944	0	0.00%
4275 Publicity and Publications				
8000 General Fund	323	323	0	0.00%
4300 Professional Services				
8000 General Fund	23,211	23,211	0	0.00%
3400 Other Funds Ltd	448	448	0	0.00%
All Funds	23,659	23,659	0	0.00%
4325 Attorney General				
8000 General Fund	305,592	305,592	0	0.00%
3400 Other Funds Ltd	40,545	40,545	0	0.00%
All Funds	346,137	346,137	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	216	216	0	0.00%
3400 Other Funds Ltd	61	61	0	0.00%
All Funds	277	277	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	267	267	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	39	39	0	0.00%
All Funds	306	306	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	4,718	4,718	0	0.00%
3400 Other Funds Ltd	2,264	2,264	0	0.00%
All Funds	6,982	6,982	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	156	156	0	0.00%
3400 Other Funds Ltd	376	376	0	0.00%
All Funds	532	532	0	0.00%
4575 Agency Program Related S and S				
8000 General Fund	36,791	36,791	0	0.00%
3400 Other Funds Ltd	6,011	6,011	0	0.00%
All Funds	42,802	42,802	0	0.00%
4600 Intra-agency Charges				
3400 Other Funds Ltd	878	878	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	28,020	28,020	0	0.00%
3400 Other Funds Ltd	48,266	48,266	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	76,286	76,286	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	38	38	0	0.00%
3400 Other Funds Ltd	1,034	1,034	0	0.00%
All Funds	1,072	1,072	0	0.00%
4715 IT Expendable Property				
8000 General Fund	76	76	0	0.00%
3400 Other Funds Ltd	800	800	0	0.00%
All Funds	876	876	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	437,061	437,061	0	0.00%
3400 Other Funds Ltd	130,688	130,688	0	0.00%
TOTAL SERVICES & SUPPLIES	**$567,749**	**$567,749**	**$0**	**0.00%**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	477	477	0	0.00%
5150 Telecommunications Equipment				
3400 Other Funds Ltd	18	18	0	0.00%
CAPITAL OUTLAY				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	495	495	0	0.00%
TOTAL CAPITAL OUTLAY	**$495**	**$495**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	437,061	437,061	0	0.00%
3400 Other Funds Ltd	131,183	131,183	0	0.00%
TOTAL EXPENDITURES	**$568,244**	**$568,244**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(2,004,190)	(4,190)	2,000,000	99.79%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	500,000	(2,011)	(502,011)	(100.40%)
REVENUE CATEGORIES				
8000 General Fund	(2,004,190)	(4,190)	2,000,000	99.79%
3400 Other Funds Ltd	500,000	(2,011)	(502,011)	(100.40%)
TOTAL REVENUE CATEGORIES	**($1,504,190)**	**($6,201)**	**$1,497,989**	**99.59%**
AVAILABLE REVENUES				
8000 General Fund	(2,004,190)	(4,190)	2,000,000	99.79%
3400 Other Funds Ltd	500,000	(2,011)	(502,011)	(100.40%)
TOTAL AVAILABLE REVENUES	**($1,504,190)**	**($6,201)**	**$1,497,989**	**99.59%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(677,245)	-	677,245	100.00%
3400 Other Funds Ltd	677,245	-	(677,245)	(100.00%)
All Funds	-	-	0	0.00%
SALARIES & WAGES				
8000 General Fund	(677,245)	-	677,245	100.00%
3400 Other Funds Ltd	677,245	-	(677,245)	(100.00%)
TOTAL SALARIES & WAGES	**-**	**-**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	(214)	-	214	100.00%
3400 Other Funds Ltd	214	-	(214)	(100.00%)
All Funds	-	-	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	(142,492)	-	142,492	100.00%
3400 Other Funds Ltd	142,492	-	(142,492)	(100.00%)
All Funds	-	-	0	0.00%
3230 Social Security Taxes				
8000 General Fund	(51,809)	-	51,809	100.00%
3400 Other Funds Ltd	51,809	-	(51,809)	(100.00%)

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	-	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	(2,709)	-	2,709	100.00%
3400 Other Funds Ltd	2,709	-	(2,709)	(100.00%)
All Funds	-	-	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(124)	-	124	100.00%
3400 Other Funds Ltd	124	-	(124)	(100.00%)
All Funds	-	-	0	0.00%
3270 Flexible Benefits				
8000 General Fund	(125,413)	-	125,413	100.00%
3400 Other Funds Ltd	125,413	-	(125,413)	(100.00%)
All Funds	-	-	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(322,761)	-	322,761	100.00%
3400 Other Funds Ltd	322,761	-	(322,761)	(100.00%)
TOTAL OTHER PAYROLL EXPENSES	**-**	**-**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	6	-	(6)	(100.00%)
3400 Other Funds Ltd	(6)	-	6	100.00%
All Funds	-	-	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	6	-	(6)	(100.00%)
3400 Other Funds Ltd	(6)	-	6	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**-**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	(1,000,000)	-	1,000,000	100.00%
3400 Other Funds Ltd	1,000,000	-	(1,000,000)	(100.00%)
TOTAL PERSONAL SERVICES	**-**	**-**	**$0**	**0.00%**
SERVICES & SUPPLIES				
4200 Telecommunications				
8000 General Fund	(231,683)	-	231,683	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	(4,190)	(4,190)	0	0.00%
3400 Other Funds Ltd	(2,011)	(2,011)	0	0.00%
All Funds	(6,201)	(6,201)	0	0.00%
4575 Agency Program Related S and S				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(753,725)	-	753,725	100.00%
3400 Other Funds Ltd	(53,019)	-	53,019	100.00%
All Funds	(806,744)	-	806,744	100.00%
4650 Other Services and Supplies				
8000 General Fund	(14,592)	-	14,592	100.00%
3400 Other Funds Ltd	(446,981)	-	446,981	100.00%
All Funds	(461,573)	-	461,573	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(1,004,190)	(4,190)	1,000,000	99.58%
3400 Other Funds Ltd	(502,011)	(2,011)	500,000	99.60%
TOTAL SERVICES & SUPPLIES	**($1,506,201)**	**($6,201)**	**$1,500,000**	**99.59%**
EXPENDITURES				
8000 General Fund	(2,004,190)	(4,190)	2,000,000	99.79%
3400 Other Funds Ltd	497,989	(2,011)	(500,000)	(100.40%)
TOTAL EXPENDITURES	**($1,506,201)**	**($6,201)**	**$1,500,000**	**99.59%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	2,011	-	(2,011)	(100.00%)
TOTAL ENDING BALANCE	**$2,011**	**-**	**($2,011)**	**(100.00%)**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(120,969)	-	120,969	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(16,050)	-	16,050	100.00%
REVENUE CATEGORIES				
8000 General Fund	(120,969)	-	120,969	100.00%
3400 Other Funds Ltd	(16,050)	-	16,050	100.00%
TOTAL REVENUE CATEGORIES	**($137,019)**	**-**	**$137,019**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(120,969)	-	120,969	100.00%
3400 Other Funds Ltd	(16,050)	-	16,050	100.00%
TOTAL AVAILABLE REVENUES	**($137,019)**	**-**	**$137,019**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
8000 General Fund	(120,969)	-	120,969	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(16,050)	-	16,050	100.00%
All Funds	(137,019)	-	137,019	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(120,969)	-	120,969	100.00%
3400 Other Funds Ltd	(16,050)	-	16,050	100.00%
TOTAL SERVICES & SUPPLIES	**($137,019)**	**-**	**$137,019**	**100.00%**
EXPENDITURES				
8000 General Fund	(120,969)	-	120,969	100.00%
3400 Other Funds Ltd	(16,050)	-	16,050	100.00%
TOTAL EXPENDITURES	**($137,019)**	**-**	**$137,019**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(127,696)	-	127,696	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(76,137)	-	76,137	100.00%
REVENUE CATEGORIES				
8000 General Fund	(127,696)	-	127,696	100.00%
3400 Other Funds Ltd	(76,137)	-	76,137	100.00%
TOTAL REVENUE CATEGORIES	**($203,833)**	**-**	**$203,833**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(127,696)	-	127,696	100.00%
3400 Other Funds Ltd	(76,137)	-	76,137	100.00%
TOTAL AVAILABLE REVENUES	**($203,833)**	**-**	**$203,833**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4150 Employee Training				
3400 Other Funds Ltd	(7,197)	-	7,197	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4425 Facilities Rental and Taxes				
8000 General Fund	(2,008)	-	2,008	100.00%
3400 Other Funds Ltd	(964)	-	964	100.00%
All Funds	(2,972)	-	2,972	100.00%
4575 Agency Program Related S and S				
8000 General Fund	(125,688)	-	125,688	100.00%
3400 Other Funds Ltd	(67,976)	-	67,976	100.00%
All Funds	(193,664)	-	193,664	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(127,696)	-	127,696	100.00%
3400 Other Funds Ltd	(76,137)	-	76,137	100.00%
TOTAL SERVICES & SUPPLIES	**($203,833)**	**-**	**$203,833**	**100.00%**
EXPENDITURES				
8000 General Fund	(127,696)	-	127,696	100.00%
3400 Other Funds Ltd	(76,137)	-	76,137	100.00%
TOTAL EXPENDITURES	**($203,833)**	**-**	**$203,833**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	-	-	$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	1,903,364	1,903,364	0	0.00%
REVENUE CATEGORIES				
3400 Other Funds Ltd	1,903,364	1,903,364	0	0.00%
TOTAL REVENUE CATEGORIES	**$1,903,364**	**$1,903,364**	**$0**	**0.00%**
AVAILABLE REVENUES				
3400 Other Funds Ltd	1,903,364	1,903,364	0	0.00%
TOTAL AVAILABLE REVENUES	**$1,903,364**	**$1,903,364**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	1,064,406	1,064,406	0	0.00%
SALARIES & WAGES				
3400 Other Funds Ltd	1,064,406	1,064,406	0	0.00%
TOTAL SALARIES & WAGES	**$1,064,406**	**$1,064,406**	**$0**	**0.00%**
OTHER PAYROLL EXPENSES				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	693	693	0	0.00%
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	223,952	223,952	0	0.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	81,429	81,429	0	0.00%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	4,257	4,257	0	0.00%
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	407	407	0	0.00%
3270 Flexible Benefits				
3400 Other Funds Ltd	408,177	408,177	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	718,915	718,915	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**$718,915**	**$718,915**	**$0**	**0.00%**
PERSONAL SERVICES				
3400 Other Funds Ltd	1,783,321	1,783,321	0	0.00%
TOTAL PERSONAL SERVICES	**$1,783,321**	**$1,783,321**	**$0**	**0.00%**
SERVICES & SUPPLIES				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4175 Office Expenses				
3400 Other Funds Ltd	120,043	120,043	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	120,043	120,043	0	0.00%
TOTAL SERVICES & SUPPLIES	**$120,043**	**$120,043**	**$0**	**0.00%**
EXPENDITURES				
3400 Other Funds Ltd	1,903,364	1,903,364	0	0.00%
TOTAL EXPENDITURES	**$1,903,364**	**$1,903,364**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	11	11	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	9.68	9.68	0.00	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	(396,580)	(396,580)	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(4,006)	(4,006)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	(396,580)	(396,580)	100.00%
3400 Other Funds Ltd	-	(4,006)	(4,006)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($400,586)**	**($400,586)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	(396,580)	(396,580)	100.00%
3400 Other Funds Ltd	-	(4,006)	(4,006)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($400,586)**	**($400,586)**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	-	(204,336)	(204,336)	100.00%
3400 Other Funds Ltd	-	(2,064)	(2,064)	100.00%
All Funds	-	(206,400)	(206,400)	100.00%
SALARIES & WAGES				
8000 General Fund	-	(204,336)	(204,336)	100.00%
3400 Other Funds Ltd	-	(2,064)	(2,064)	100.00%
TOTAL SALARIES & WAGES	**-**	**($206,400)**	**($206,400)**	**100.00%**
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(143)	(143)	100.00%
3400 Other Funds Ltd	-	(1)	(1)	100.00%
All Funds	-	(144)	(144)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(42,992)	(42,992)	100.00%
3400 Other Funds Ltd	-	(434)	(434)	100.00%
All Funds	-	(43,426)	(43,426)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(15,632)	(15,632)	100.00%
3400 Other Funds Ltd	-	(158)	(158)	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
All Funds	-	(15,790)	(15,790)	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	(818)	(818)	100.00%
3400 Other Funds Ltd	-	(8)	(8)	100.00%
All Funds	-	(826)	(826)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(83)	(83)	100.00%
3400 Other Funds Ltd	-	(1)	(1)	100.00%
All Funds	-	(84)	(84)	100.00%
3270 Flexible Benefits				
8000 General Fund	-	(83,968)	(83,968)	100.00%
3400 Other Funds Ltd	-	(848)	(848)	100.00%
All Funds	-	(84,816)	(84,816)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(143,636)	(143,636)	100.00%
3400 Other Funds Ltd	-	(1,450)	(1,450)	100.00%
TOTAL OTHER PAYROLL EXPENSES	**-**	**($145,086)**	**($145,086)**	**100.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	1	1	100.00%
3400 Other Funds Ltd	-	(1)	(1)	100.00%
All Funds	-	-	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	1	1	100.00%
3400 Other Funds Ltd	-	(1)	(1)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**-**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	-	(347,971)	(347,971)	100.00%
3400 Other Funds Ltd	-	(3,515)	(3,515)	100.00%
TOTAL PERSONAL SERVICES	**-**	**($351,486)**	**($351,486)**	**100.00%**
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	(48,609)	(48,609)	100.00%
3400 Other Funds Ltd	-	(491)	(491)	100.00%
All Funds	-	(49,100)	(49,100)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(48,609)	(48,609)	100.00%
3400 Other Funds Ltd	-	(491)	(491)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SERVICES & SUPPLIES	**-**	**($49,100)**	**($49,100)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	(396,580)	(396,580)	100.00%
3400 Other Funds Ltd	-	(4,006)	(4,006)	100.00%
TOTAL EXPENDITURES	**-**	**($400,586)**	**($400,586)**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	(2)	(2)	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	(2.00)	(2.00)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	57,480	57,480	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(91,775)	(91,775)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	57,480	57,480	100.00%
3400 Other Funds Ltd	-	(91,775)	(91,775)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($34,295)**	**($34,295)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	57,480	57,480	100.00%
3400 Other Funds Ltd	-	(91,775)	(91,775)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($34,295)**	**($34,295)**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4175 Office Expenses				
3400 Other Funds Ltd	-	(35,635)	(35,635)	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
4325 Attorney General				
8000 General Fund	-	161,154	161,154	100.00%
3400 Other Funds Ltd	-	21,378	21,378	100.00%
All Funds	-	182,532	182,532	100.00%
4650 Other Services and Supplies				
8000 General Fund	-	(103,674)	(103,674)	100.00%
3400 Other Funds Ltd	-	(77,518)	(77,518)	100.00%
All Funds	-	(181,192)	(181,192)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	57,480	57,480	100.00%
3400 Other Funds Ltd	-	(91,775)	(91,775)	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**($34,295)**	**($34,295)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	57,480	57,480	100.00%
3400 Other Funds Ltd	-	(91,775)	(91,775)	100.00%
TOTAL EXPENDITURES	**-**	**($34,295)**	**($34,295)**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	-	-	$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
PERSONAL SERVICES				
OTHER PAYROLL EXPENSES				
3221 Pension Obligation Bond				
3400 Other Funds Ltd	(127,623)	(127,623)	0	0.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	(300)	(300)	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	(127,923)	(127,923)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**($127,923)**	**($127,923)**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(371,967)	(371,967)	0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	(499,890)	(499,890)	0	0.00%
TOTAL PERSONAL SERVICES	**($499,890)**	**($499,890)**	**$0**	**0.00%**
EXPENDITURES				
3400 Other Funds Ltd	(499,890)	(499,890)	0	0.00%
TOTAL EXPENDITURES	**($499,890)**	**($499,890)**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
ENDING BALANCE				
3400 Other Funds Ltd	499,890	499,890	0	0.00%
TOTAL ENDING BALANCE	**$499,890**	**$499,890**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	3,202	3,202	0	0.00%
4125 Out of State Travel				
3400 Other Funds Ltd	7,434	7,434	0	0.00%
4150 Employee Training				
3400 Other Funds Ltd	4,906	4,906	0	0.00%
4175 Office Expenses				
3400 Other Funds Ltd	42,347	42,347	0	0.00%
4200 Telecommunications				
3400 Other Funds Ltd	6,550	6,550	0	0.00%
4250 Data Processing				
3400 Other Funds Ltd	1,373	1,373	0	0.00%
4275 Publicity and Publications				
3400 Other Funds Ltd	2,513	2,513	0	0.00%
4300 Professional Services				
3400 Other Funds Ltd	4,090	4,090	0	0.00%
4325 Attorney General				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	247,573	247,573	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	221,398	221,398	0	0.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	5,199	5,199	0	0.00%
4600 Intra-agency Charges				
3400 Other Funds Ltd	905	905	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	11,809	11,809	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	1,242	1,242	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	4,252	4,252	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	564,793	564,793	0	0.00%
TOTAL SERVICES & SUPPLIES	**$564,793**	**$564,793**	**$0**	**0.00%**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	10,258	10,258	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
3400 Other Funds Ltd	575,051	575,051	0	0.00%
TOTAL EXPENDITURES	**$575,051**	**$575,051**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	(575,051)	(575,051)	0	0.00%
TOTAL ENDING BALANCE	**($575,051)**	**($575,051)**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	(196,624)	(196,624)	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(196,624)	(196,624)	0	0.00%
TOTAL SERVICES & SUPPLIES	**($196,624)**	**($196,624)**	**$0**	**0.00%**
EXPENDITURES				
3400 Other Funds Ltd	(196,624)	(196,624)	0	0.00%
TOTAL EXPENDITURES	**($196,624)**	**($196,624)**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	196,624	196,624	0	0.00%
TOTAL ENDING BALANCE	**$196,624**	**$196,624**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	(98,002)	-	98,002	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(98,002)	-	98,002	100.00%
TOTAL SERVICES & SUPPLIES	**($98,002)**	**-**	**$98,002**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	(98,002)	-	98,002	100.00%
TOTAL EXPENDITURES	**($98,002)**	**-**	**$98,002**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	98,002	-	(98,002)	(100.00%)
TOTAL ENDING BALANCE	**$98,002**	**-**	**($98,002)**	**(100.00%)**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4175 Office Expenses				
3400 Other Funds Ltd	(85,047)	-	85,047	100.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	(94,229)	-	94,229	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(179,276)	-	179,276	100.00%
TOTAL SERVICES & SUPPLIES	**($179,276)**	**-**	**$179,276**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	(179,276)	-	179,276	100.00%
TOTAL EXPENDITURES	**($179,276)**	**-**	**$179,276**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	179,276	-	(179,276)	(100.00%)
TOTAL ENDING BALANCE	**$179,276**	**-**	**($179,276)**	**(100.00%)**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
3400 Other Funds Ltd	-	130,557	130,557	100.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	-	(59,708)	(59,708)	100.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	-	(101,267)	(101,267)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(30,418)	(30,418)	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**($30,418)**	**($30,418)**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	-	(30,418)	(30,418)	100.00%
TOTAL EXPENDITURES	**-**	**($30,418)**	**($30,418)**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	30,418	30,418	100.00%
TOTAL ENDING BALANCE	**-**	**$30,418**	**$30,418**	**100.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(886,859)	(886,859)	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(172,320)	(172,320)	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	(886,859)	(886,859)	0	0.00%
3400 Other Funds Ltd	(172,320)	(172,320)	0	0.00%
TOTAL REVENUE CATEGORIES	**($1,059,179)**	**($1,059,179)**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	(886,859)	(886,859)	0	0.00%
3400 Other Funds Ltd	(172,320)	(172,320)	0	0.00%
TOTAL AVAILABLE REVENUES	**($1,059,179)**	**($1,059,179)**	**$0**	**0.00%**
EXPENDITURES				
PERSONAL SERVICES				
OTHER PAYROLL EXPENSES				
3221 Pension Obligation Bond				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(166,175)	(166,175)	0	0.00%
3400 Other Funds Ltd	145,233	145,233	0	0.00%
All Funds	(20,942)	(20,942)	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	5,525	5,525	0	0.00%
3400 Other Funds Ltd	94	94	0	0.00%
All Funds	5,619	5,619	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	20,836	20,836	0	0.00%
3400 Other Funds Ltd	28,265	28,265	0	0.00%
All Funds	49,101	49,101	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(139,814)	(139,814)	0	0.00%
3400 Other Funds Ltd	173,592	173,592	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**$33,778**	**$33,778**	**$0**	**0.00%**
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(747,045)	(747,045)	0	0.00%
3400 Other Funds Ltd	(345,912)	(345,912)	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	(1,092,957)	(1,092,957)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(747,045)	(747,045)	0	0.00%
3400 Other Funds Ltd	(345,912)	(345,912)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**($1,092,957)**	**($1,092,957)**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	(886,859)	(886,859)	0	0.00%
3400 Other Funds Ltd	(172,320)	(172,320)	0	0.00%
TOTAL PERSONAL SERVICES	**($1,059,179)**	**($1,059,179)**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	(886,859)	(886,859)	0	0.00%
3400 Other Funds Ltd	(172,320)	(172,320)	0	0.00%
TOTAL EXPENDITURES	**($1,059,179)**	**($1,059,179)**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(649,403)	(649,403)	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(256,199)	(256,199)	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	(649,403)	(649,403)	0	0.00%
3400 Other Funds Ltd	(256,199)	(256,199)	0	0.00%
TOTAL REVENUE CATEGORIES	**($905,602)**	**($905,602)**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	(649,403)	(649,403)	0	0.00%
3400 Other Funds Ltd	(256,199)	(256,199)	0	0.00%
TOTAL AVAILABLE REVENUES	**($905,602)**	**($905,602)**	**$0**	**0.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4315 IT Professional Services				
8000 General Fund	(649,403)	(649,403)	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(256,199)	(256,199)	0	0.00%
All Funds	(905,602)	(905,602)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(649,403)	(649,403)	0	0.00%
3400 Other Funds Ltd	(256,199)	(256,199)	0	0.00%
TOTAL SERVICES & SUPPLIES	**($905,602)**	**($905,602)**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	(649,403)	(649,403)	0	0.00%
3400 Other Funds Ltd	(256,199)	(256,199)	0	0.00%
TOTAL EXPENDITURES	**($905,602)**	**($905,602)**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	714,555	714,555	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	199,590	199,590	0	0.00%
REVENUE CATEGORIES				
8000 General Fund	714,555	714,555	0	0.00%
3400 Other Funds Ltd	199,590	199,590	0	0.00%
TOTAL REVENUE CATEGORIES	**$914,145**	**$914,145**	**$0**	**0.00%**
AVAILABLE REVENUES				
8000 General Fund	714,555	714,555	0	0.00%
3400 Other Funds Ltd	199,590	199,590	0	0.00%
TOTAL AVAILABLE REVENUES	**$914,145**	**$914,145**	**$0**	**0.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	659	659	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	323	323	0	0.00%
All Funds	982	982	0	0.00%
4125 Out of State Travel				
8000 General Fund	796	796	0	0.00%
3400 Other Funds Ltd	270	270	0	0.00%
All Funds	1,066	1,066	0	0.00%
4150 Employee Training				
8000 General Fund	10,561	10,561	0	0.00%
3400 Other Funds Ltd	3,771	3,771	0	0.00%
All Funds	14,332	14,332	0	0.00%
4175 Office Expenses				
8000 General Fund	9,158	9,158	0	0.00%
3400 Other Funds Ltd	3,458	3,458	0	0.00%
All Funds	12,616	12,616	0	0.00%
4200 Telecommunications				
8000 General Fund	9,662	9,662	0	0.00%
3400 Other Funds Ltd	6,609	6,609	0	0.00%
All Funds	16,271	16,271	0	0.00%
4250 Data Processing				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	98,790	98,790	0	0.00%
3400 Other Funds Ltd	58,175	58,175	0	0.00%
All Funds	156,965	156,965	0	0.00%
4275 Publicity and Publications				
8000 General Fund	430	430	0	0.00%
3400 Other Funds Ltd	48	48	0	0.00%
All Funds	478	478	0	0.00%
4300 Professional Services				
8000 General Fund	62,685	62,685	0	0.00%
3400 Other Funds Ltd	20,305	20,305	0	0.00%
All Funds	82,990	82,990	0	0.00%
4315 IT Professional Services				
8000 General Fund	478,090	478,090	0	0.00%
3400 Other Funds Ltd	90,883	90,883	0	0.00%
All Funds	568,973	568,973	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	32	32	0	0.00%
3400 Other Funds Ltd	11	11	0	0.00%
All Funds	43	43	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4400 Dues and Subscriptions				
8000 General Fund	349	349	0	0.00%
3400 Other Funds Ltd	41	41	0	0.00%
All Funds	390	390	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	21,624	21,624	0	0.00%
3400 Other Funds Ltd	6,459	6,459	0	0.00%
All Funds	28,083	28,083	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	1,078	1,078	0	0.00%
3400 Other Funds Ltd	626	626	0	0.00%
All Funds	1,704	1,704	0	0.00%
4600 Intra-agency Charges				
8000 General Fund	1,882	1,882	0	0.00%
3400 Other Funds Ltd	1,100	1,100	0	0.00%
All Funds	2,982	2,982	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	392	392	0	0.00%
3400 Other Funds Ltd	145	145	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	537	537	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	1,749	1,749	0	0.00%
3400 Other Funds Ltd	425	425	0	0.00%
All Funds	2,174	2,174	0	0.00%
4715 IT Expendable Property				
8000 General Fund	16,618	16,618	0	0.00%
3400 Other Funds Ltd	5,617	5,617	0	0.00%
All Funds	22,235	22,235	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	714,555	714,555	0	0.00%
3400 Other Funds Ltd	198,266	198,266	0	0.00%
TOTAL SERVICES & SUPPLIES	**$912,821**	**$912,821**	**$0**	**0.00%**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	1,011	1,011	0	0.00%
5900 Other Capital Outlay				
3400 Other Funds Ltd	313	313	0	0.00%
CAPITAL OUTLAY				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	1,324	1,324	0	0.00%
TOTAL CAPITAL OUTLAY	**$1,324**	**$1,324**	**$0**	**0.00%**
EXPENDITURES				
8000 General Fund	714,555	714,555	0	0.00%
3400 Other Funds Ltd	199,590	199,590	0	0.00%
TOTAL EXPENDITURES	**$914,145**	**$914,145**	**$0**	**0.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	1,689	(19,204)	(20,893)	(1,237.00%)
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	60,245	(5,736)	(65,981)	(109.52%)
REVENUE CATEGORIES				
8000 General Fund	1,689	(19,204)	(20,893)	(1,237.00%)
3400 Other Funds Ltd	60,245	(5,736)	(65,981)	(109.52%)
TOTAL REVENUE CATEGORIES	**$61,934**	**($24,940)**	**($86,874)**	**(140.27%)**
AVAILABLE REVENUES				
8000 General Fund	1,689	(19,204)	(20,893)	(1,237.00%)
3400 Other Funds Ltd	60,245	(5,736)	(65,981)	(109.52%)
TOTAL AVAILABLE REVENUES	**$61,934**	**($24,940)**	**($86,874)**	**(140.27%)**
EXPENDITURES				
SERVICES & SUPPLIES				
4300 Professional Services				
8000 General Fund	(200,000)	-	200,000	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4315 IT Professional Services				
8000 General Fund	220,893	-	(220,893)	(100.00%)
3400 Other Funds Ltd	65,981	-	(65,981)	(100.00%)
All Funds	286,874	-	(286,874)	(100.00%)
4425 Facilities Rental and Taxes				
8000 General Fund	(19,204)	(19,204)	0	0.00%
3400 Other Funds Ltd	(5,736)	(5,736)	0	0.00%
All Funds	(24,940)	(24,940)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	1,689	(19,204)	(20,893)	(1,237.00%)
3400 Other Funds Ltd	60,245	(5,736)	(65,981)	(109.52%)
TOTAL SERVICES & SUPPLIES	**$61,934**	**($24,940)**	**($86,874)**	**(140.27%)**
EXPENDITURES				
8000 General Fund	1,689	(19,204)	(20,893)	(1,237.00%)
3400 Other Funds Ltd	60,245	(5,736)	(65,981)	(109.52%)
TOTAL EXPENDITURES	**$61,934**	**($24,940)**	**($86,874)**	**(140.27%)**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	-	-	$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(294,082)	-	294,082	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(87,843)	-	87,843	100.00%
REVENUE CATEGORIES				
8000 General Fund	(294,082)	-	294,082	100.00%
3400 Other Funds Ltd	(87,843)	-	87,843	100.00%
TOTAL REVENUE CATEGORIES	**($381,925)**	**-**	**$381,925**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	(294,082)	-	294,082	100.00%
3400 Other Funds Ltd	(87,843)	-	87,843	100.00%
TOTAL AVAILABLE REVENUES	**($381,925)**	**-**	**$381,925**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4250 Data Processing				
8000 General Fund	(294,082)	-	294,082	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(87,843)	-	87,843	100.00%
All Funds	(381,925)	-	381,925	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(294,082)	-	294,082	100.00%
3400 Other Funds Ltd	(87,843)	-	87,843	100.00%
TOTAL SERVICES & SUPPLIES	**($381,925)**	**-**	**$381,925**	**100.00%**
EXPENDITURES				
8000 General Fund	(294,082)	-	294,082	100.00%
3400 Other Funds Ltd	(87,843)	-	87,843	100.00%
TOTAL EXPENDITURES	**($381,925)**	**-**	**$381,925**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	1,331,560	496,650	(834,910)	(62.70%)
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	397,736	148,350	(249,386)	(62.70%)
REVENUE CATEGORIES				
8000 General Fund	1,331,560	496,650	(834,910)	(62.70%)
3400 Other Funds Ltd	397,736	148,350	(249,386)	(62.70%)
TOTAL REVENUE CATEGORIES	**$1,729,296**	**$645,000**	**($1,084,296)**	**(62.70%)**
AVAILABLE REVENUES				
8000 General Fund	1,331,560	496,650	(834,910)	(62.70%)
3400 Other Funds Ltd	397,736	148,350	(249,386)	(62.70%)
TOTAL AVAILABLE REVENUES	**$1,729,296**	**$645,000**	**($1,084,296)**	**(62.70%)**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	473,158	-	(473,158)	(100.00%)
3400 Other Funds Ltd	141,332	-	(141,332)	(100.00%)
All Funds	614,490	-	(614,490)	(100.00%)
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	184	-	(184)	(100.00%)
3400 Other Funds Ltd	56	-	(56)	(100.00%)
All Funds	240	-	(240)	(100.00%)
3220 Public Employees Retire Cont				
8000 General Fund	99,552	-	(99,552)	(100.00%)
3400 Other Funds Ltd	29,736	-	(29,736)	(100.00%)
All Funds	129,288	-	(129,288)	(100.00%)
3230 Social Security Taxes				
8000 General Fund	36,197	-	(36,197)	(100.00%)
3400 Other Funds Ltd	10,812	-	(10,812)	(100.00%)
All Funds	47,009	-	(47,009)	(100.00%)
3241 Paid Family Medical Leave Insurance				
8000 General Fund	1,892	-	(1,892)	(100.00%)
3400 Other Funds Ltd	565	-	(565)	(100.00%)

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
All Funds	2,457	-	(2,457)	(100.00%)
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	108	-	(108)	(100.00%)
3400 Other Funds Ltd	32	-	(32)	(100.00%)
All Funds	140	-	(140)	(100.00%)
3270 Flexible Benefits				
8000 General Fund	108,848	-	(108,848)	(100.00%)
3400 Other Funds Ltd	32,512	-	(32,512)	(100.00%)
All Funds	141,360	-	(141,360)	(100.00%)
OTHER PAYROLL EXPENSES				
8000 General Fund	246,781	-	(246,781)	(100.00%)
3400 Other Funds Ltd	73,713	-	(73,713)	(100.00%)
TOTAL OTHER PAYROLL EXPENSES	**$320,494**	**-**	**($320,494)**	**(100.00%)**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	(16,240)	-	16,240	100.00%
3400 Other Funds Ltd	(4,849)	-	4,849	100.00%
All Funds	(21,089)	-	21,089	100.00%
P.S. BUDGET ADJUSTMENTS				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(16,240)	-	16,240	100.00%
3400 Other Funds Ltd	(4,849)	-	4,849	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**($21,089)**	**-**	**$21,089**	**100.00%**
PERSONAL SERVICES				
8000 General Fund	703,699	-	(703,699)	(100.00%)
3400 Other Funds Ltd	210,196	-	(210,196)	(100.00%)
TOTAL PERSONAL SERVICES	**$913,895**	**-**	**($913,895)**	**(100.00%)**
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	33,614	-	(33,614)	(100.00%)
3400 Other Funds Ltd	10,038	-	(10,038)	(100.00%)
All Funds	43,652	-	(43,652)	(100.00%)
4315 IT Professional Services				
8000 General Fund	277,777	496,650	218,873	78.79%
3400 Other Funds Ltd	82,972	148,350	65,378	78.80%
All Funds	360,749	645,000	284,251	78.79%
4715 IT Expendable Property				
8000 General Fund	316,470	-	(316,470)	(100.00%)
3400 Other Funds Ltd	94,530	-	(94,530)	(100.00%)

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	411,000	-	(411,000)	(100.00%)
SERVICES & SUPPLIES				
8000 General Fund	627,861	496,650	(131,211)	(20.90%)
3400 Other Funds Ltd	187,540	148,350	(39,190)	(20.90%)
TOTAL SERVICES & SUPPLIES	**$815,401**	**$645,000**	**($170,401)**	**(20.90%)**
EXPENDITURES				
8000 General Fund	1,331,560	496,650	(834,910)	(62.70%)
3400 Other Funds Ltd	397,736	148,350	(249,386)	(62.70%)
TOTAL EXPENDITURES	**$1,729,296**	**$645,000**	**($1,084,296)**	**(62.70%)**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	4	-	(4)	(100.00%)
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	3.20	-	(3.20)	(100.00%)

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	(135,423)	(135,423)	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(40,451)	(40,451)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	(135,423)	(135,423)	100.00%
3400 Other Funds Ltd	-	(40,451)	(40,451)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($175,874)**	**($175,874)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	(135,423)	(135,423)	100.00%
3400 Other Funds Ltd	-	(40,451)	(40,451)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($175,874)**	**($175,874)**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	(73,033)	(73,033)	100.00%
3400 Other Funds Ltd	-	(21,815)	(21,815)	100.00%
All Funds	-	(94,848)	(94,848)	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(55)	(55)	100.00%
3400 Other Funds Ltd	-	(17)	(17)	100.00%
All Funds	-	(72)	(72)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(15,366)	(15,366)	100.00%
3400 Other Funds Ltd	-	(4,590)	(4,590)	100.00%
All Funds	-	(19,956)	(19,956)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(5,587)	(5,587)	100.00%
3400 Other Funds Ltd	-	(1,669)	(1,669)	100.00%
All Funds	-	(7,256)	(7,256)	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	(292)	(292)	100.00%
3400 Other Funds Ltd	-	(87)	(87)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	(379)	(379)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(32)	(32)	100.00%
3400 Other Funds Ltd	-	(10)	(10)	100.00%
All Funds	-	(42)	(42)	100.00%
3270 Flexible Benefits				
8000 General Fund	-	(32,654)	(32,654)	100.00%
3400 Other Funds Ltd	-	(9,754)	(9,754)	100.00%
All Funds	-	(42,408)	(42,408)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(53,986)	(53,986)	100.00%
3400 Other Funds Ltd	-	(16,127)	(16,127)	100.00%
TOTAL OTHER PAYROLL EXPENSES	**-**	**($70,113)**	**($70,113)**	**100.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	(1)	(1)	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
All Funds	-	-	0	0.00%
P.S. BUDGET ADJUSTMENTS				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	-	(1)	(1)	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**-**	**$0**	**0.00%**
PERSONAL SERVICES				
8000 General Fund	-	(127,020)	(127,020)	100.00%
3400 Other Funds Ltd	-	(37,941)	(37,941)	100.00%
TOTAL PERSONAL SERVICES	**-**	**($164,961)**	**($164,961)**	**100.00%**
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	(8,403)	(8,403)	100.00%
3400 Other Funds Ltd	-	(2,510)	(2,510)	100.00%
All Funds	-	(10,913)	(10,913)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(8,403)	(8,403)	100.00%
3400 Other Funds Ltd	-	(2,510)	(2,510)	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**($10,913)**	**($10,913)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	(135,423)	(135,423)	100.00%
3400 Other Funds Ltd	-	(40,451)	(40,451)	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
TOTAL EXPENDITURES	**-**	**($175,874)**	**($175,874)**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	(1)	(1)	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	(1.00)	(1.00)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	(173,756)	(173,756)	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	(103,358)	(103,358)	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	(173,756)	(173,756)	100.00%
3400 Other Funds Ltd	-	(103,358)	(103,358)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($277,114)**	**($277,114)**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	(173,756)	(173,756)	100.00%
3400 Other Funds Ltd	-	(103,358)	(103,358)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($277,114)**	**($277,114)**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4200 Telecommunications				
8000 General Fund	-	(75,000)	(75,000)	100.00%

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
4300 Professional Services				
8000 General Fund	-	(98,756)	(98,756)	100.00%
3400 Other Funds Ltd	-	(103,358)	(103,358)	100.00%
All Funds	-	(202,114)	(202,114)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(173,756)	(173,756)	100.00%
3400 Other Funds Ltd	-	(103,358)	(103,358)	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**($277,114)**	**($277,114)**	**100.00%**
EXPENDITURES				
8000 General Fund	-	(173,756)	(173,756)	100.00%
3400 Other Funds Ltd	-	(103,358)	(103,358)	100.00%
TOTAL EXPENDITURES	**-**	**($277,114)**	**($277,114)**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	-	198,812	198,812	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	44,983	44,983	100.00%
REVENUE CATEGORIES				
8000 General Fund	-	198,812	198,812	100.00%
3400 Other Funds Ltd	-	44,983	44,983	100.00%
TOTAL REVENUE CATEGORIES	**-**	**$243,795**	**$243,795**	**100.00%**
AVAILABLE REVENUES				
8000 General Fund	-	198,812	198,812	100.00%
3400 Other Funds Ltd	-	44,983	44,983	100.00%
TOTAL AVAILABLE REVENUES	**-**	**$243,795**	**$243,795**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	121,152	121,152	100.00%
3400 Other Funds Ltd	-	27,318	27,318	100.00%
All Funds	-	148,470	148,470	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	51	51	100.00%
3400 Other Funds Ltd	-	12	12	100.00%
All Funds	-	63	63	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	25,490	25,490	100.00%
3400 Other Funds Ltd	-	5,748	5,748	100.00%
All Funds	-	31,238	31,238	100.00%
3230 Social Security Taxes				
8000 General Fund	-	9,268	9,268	100.00%
3400 Other Funds Ltd	-	2,090	2,090	100.00%
All Funds	-	11,358	11,358	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	485	485	100.00%
3400 Other Funds Ltd	-	109	109	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	594	594	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	30	30	100.00%
3400 Other Funds Ltd	-	7	7	100.00%
All Funds	-	37	37	100.00%
3270 Flexible Benefits				
8000 General Fund	-	30,279	30,279	100.00%
3400 Other Funds Ltd	-	6,828	6,828	100.00%
All Funds	-	37,107	37,107	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	65,603	65,603	100.00%
3400 Other Funds Ltd	-	14,794	14,794	100.00%
TOTAL OTHER PAYROLL EXPENSES	**-**	**$80,397**	**$80,397**	**100.00%**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	3,152	3,152	100.00%
3400 Other Funds Ltd	-	863	863	100.00%
All Funds	-	4,015	4,015	100.00%
P.S. BUDGET ADJUSTMENTS				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
8000 General Fund	-	3,152	3,152	100.00%
3400 Other Funds Ltd	-	863	863	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	**-**	**$4,015**	**$4,015**	**100.00%**
PERSONAL SERVICES				
8000 General Fund	-	189,907	189,907	100.00%
3400 Other Funds Ltd	-	42,975	42,975	100.00%
TOTAL PERSONAL SERVICES	**-**	**$232,882**	**$232,882**	**100.00%**
SERVICES & SUPPLIES				
4150 Employee Training				
8000 General Fund	-	1,500	1,500	100.00%
3400 Other Funds Ltd	-	276	276	100.00%
All Funds	-	1,776	1,776	100.00%
4175 Office Expenses				
8000 General Fund	-	4,705	4,705	100.00%
3400 Other Funds Ltd	-	1,236	1,236	100.00%
All Funds	-	5,941	5,941	100.00%
4200 Telecommunications				
8000 General Fund	-	1,200	1,200	100.00%
3400 Other Funds Ltd	-	220	220	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	1,420	1,420	100.00%
4715 IT Expendable Property				
8000 General Fund	-	1,500	1,500	100.00%
3400 Other Funds Ltd	-	276	276	100.00%
All Funds	-	1,776	1,776	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	8,905	8,905	100.00%
3400 Other Funds Ltd	-	2,008	2,008	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**$10,913**	**$10,913**	**100.00%**
EXPENDITURES				
8000 General Fund	-	198,812	198,812	100.00%
3400 Other Funds Ltd	-	44,983	44,983	100.00%
TOTAL EXPENDITURES	**-**	**$243,795**	**$243,795**	**100.00%**
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	1	1	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	0.88	0.88	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3170 Overtime Payments				
3400 Other Funds Ltd	1,503	1,503	0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	316	316	0	0.00%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	(45,839)	(45,839)	0	0.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	115	115	0	0.00%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	6	6	0	0.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	(2,698)	(2,698)	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	(48,100)	(48,100)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**($48,100)**	**($48,100)**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	34,150	34,150	0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	(12,447)	(12,447)	0	0.00%
TOTAL PERSONAL SERVICES	**($12,447)**	**($12,447)**	**$0**	**0.00%**
EXPENDITURES				
3400 Other Funds Ltd	(12,447)	(12,447)	0	0.00%
TOTAL EXPENDITURES	**($12,447)**	**($12,447)**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	12,447	12,447	0	0.00%
TOTAL ENDING BALANCE	**$12,447**	**$12,447**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	115	115	0	0.00%
4125 Out of State Travel				
3400 Other Funds Ltd	1,337	1,337	0	0.00%
4150 Employee Training				
3400 Other Funds Ltd	1,116	1,116	0	0.00%
4175 Office Expenses				
3400 Other Funds Ltd	1,517	1,517	0	0.00%
4200 Telecommunications				
3400 Other Funds Ltd	1,369	1,369	0	0.00%
4250 Data Processing				
3400 Other Funds Ltd	402	402	0	0.00%
4275 Publicity and Publications				
3400 Other Funds Ltd	29	29	0	0.00%
4300 Professional Services				
3400 Other Funds Ltd	24,516	24,516	0	0.00%
4325 Attorney General				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	32,239	32,239	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	40,430	40,430	0	0.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	3,892	3,892	0	0.00%
4600 Intra-agency Charges				
3400 Other Funds Ltd	213	213	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	10,827	10,827	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	367	367	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	2,232	2,232	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	120,601	120,601	0	0.00%
TOTAL SERVICES & SUPPLIES	**$120,601**	**$120,601**	**$0**	**0.00%**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	8,513	8,513	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
5150 Telecommunications Equipment				
3400 Other Funds Ltd	995	995	0	0.00%
5900 Other Capital Outlay				
3400 Other Funds Ltd	17,017	17,017	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	26,525	26,525	0	0.00%
TOTAL CAPITAL OUTLAY	**$26,525**	**$26,525**	**$0**	**0.00%**
EXPENDITURES				
3400 Other Funds Ltd	147,126	147,126	0	0.00%
TOTAL EXPENDITURES	**$147,126**	**$147,126**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	(147,126)	(147,126)	0	0.00%
TOTAL ENDING BALANCE	**($147,126)**	**($147,126)**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	(35,906)	(35,906)	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(35,906)	(35,906)	0	0.00%
TOTAL SERVICES & SUPPLIES	**($35,906)**	**($35,906)**	**$0**	**0.00%**
EXPENDITURES				
3400 Other Funds Ltd	(35,906)	(35,906)	0	0.00%
TOTAL EXPENDITURES	**($35,906)**	**($35,906)**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	35,906	35,906	0	0.00%
TOTAL ENDING BALANCE	**$35,906**	**$35,906**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
3400 Other Funds Ltd	(12,762)	-	12,762	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(12,762)	-	12,762	100.00%
TOTAL SERVICES & SUPPLIES	**($12,762)**	**-**	**$12,762**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	(12,762)	-	12,762	100.00%
TOTAL EXPENDITURES	**($12,762)**	**-**	**$12,762**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	12,762	-	(12,762)	(100.00%)
TOTAL ENDING BALANCE	**$12,762**	**-**	**($12,762)**	**(100.00%)**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4175 Office Expenses				
3400 Other Funds Ltd	(21,836)	-	21,836	100.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	(17,208)	-	17,208	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(39,044)	-	39,044	100.00%
TOTAL SERVICES & SUPPLIES	**($39,044)**	**-**	**$39,044**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	(39,044)	-	39,044	100.00%
TOTAL EXPENDITURES	**($39,044)**	**-**	**$39,044**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	39,044	-	(39,044)	(100.00%)
TOTAL ENDING BALANCE	**$39,044**	**-**	**($39,044)**	**(100.00%)**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
3400 Other Funds Ltd	-	16,999	16,999	100.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	-	(10,831)	(10,831)	100.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	-	(22,908)	(22,908)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(16,740)	(16,740)	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**($16,740)**	**($16,740)**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	-	(16,740)	(16,740)	100.00%
TOTAL EXPENDITURES	**-**	**($16,740)**	**($16,740)**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	16,740	16,740	100.00%
TOTAL ENDING BALANCE	**-**	**$16,740**	**$16,740**	**100.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	152,866	152,866	0	0.00%
AVAILABLE REVENUES				
8000 General Fund	152,866	152,866	0	0.00%
TOTAL AVAILABLE REVENUES	**$152,866**	**$152,866**	**$0**	**0.00%**
EXPENDITURES				
SPECIAL PAYMENTS				
6020 Dist to Counties				
8000 General Fund	152,866	152,866	0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	(379,254)	-	379,254	100.00%
AVAILABLE REVENUES				
8000 General Fund	(379,254)	-	379,254	100.00%
TOTAL AVAILABLE REVENUES	**($379,254)**	**-**	**$379,254**	**100.00%**
EXPENDITURES				
SPECIAL PAYMENTS				
6020 Dist to Counties				
8000 General Fund	(379,254)	-	379,254	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3180 Shift Differential				
3400 Other Funds Ltd	801	801	0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	169	169	0	0.00%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	(8,364)	(8,364)	0	0.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	61	61	0	0.00%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	3	3	0	0.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	860	860	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	(7,271)	(7,271)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	**($7,271)**	**($7,271)**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(29,676)	(29,676)	0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	(36,146)	(36,146)	0	0.00%
TOTAL PERSONAL SERVICES	**($36,146)**	**($36,146)**	**$0**	**0.00%**
EXPENDITURES				
3400 Other Funds Ltd	(36,146)	(36,146)	0	0.00%
TOTAL EXPENDITURES	**($36,146)**	**($36,146)**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	36,146	36,146	0	0.00%
TOTAL ENDING BALANCE	**$36,146**	**$36,146**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	37	37	0	0.00%
4150 Employee Training				
3400 Other Funds Ltd	186	186	0	0.00%
4175 Office Expenses				
3400 Other Funds Ltd	1,696	1,696	0	0.00%
4200 Telecommunications				
3400 Other Funds Ltd	423	423	0	0.00%
4325 Attorney General				
3400 Other Funds Ltd	41,257	41,257	0	0.00%
4600 Intra-agency Charges				
3400 Other Funds Ltd	106	106	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	216	216	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	66	66	0	0.00%
4715 IT Expendable Property				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	508	508	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	44,495	44,495	0	0.00%
TOTAL SERVICES & SUPPLIES	**$44,495**	**$44,495**	**$0**	**0.00%**
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	329	329	0	0.00%
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	1,474,004	1,474,004	0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	1,518,828	1,518,828	0	0.00%
TOTAL EXPENDITURES	**$1,518,828**	**$1,518,828**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	(1,518,828)	(1,518,828)	0	0.00%
TOTAL ENDING BALANCE	**($1,518,828)**	**($1,518,828)**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
LOAN REPAYMENT				
0950 Sr Citizen Prop Tax Repayments				
3400 Other Funds Ltd	(14,031,339)	(12,569,339)	1,462,000	10.42%
AVAILABLE REVENUES				
3400 Other Funds Ltd	(14,031,339)	(12,569,339)	1,462,000	10.42%
TOTAL AVAILABLE REVENUES	**($14,031,339)**	**($12,569,339)**	**$1,462,000**	**10.42%**
EXPENDITURES				
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	(14,031,339)	(12,569,339)	1,462,000	10.42%
EXPENDITURES				
3400 Other Funds Ltd	(14,031,339)	(12,569,339)	1,462,000	10.42%
TOTAL EXPENDITURES	**($14,031,339)**	**($12,569,339)**	**$1,462,000**	**10.42%**
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
3400 Other Funds Ltd	(16,332)	-	16,332	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(16,332)	-	16,332	100.00%
TOTAL SERVICES & SUPPLIES	**($16,332)**	**-**	**$16,332**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	(16,332)	-	16,332	100.00%
TOTAL EXPENDITURES	**($16,332)**	**-**	**$16,332**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	16,332	-	(16,332)	(100.00%)
TOTAL ENDING BALANCE	**$16,332**	**-**	**($16,332)**	**(100.00%)**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4175 Office Expenses				
3400 Other Funds Ltd	-	(6)	(6)	100.00%
4325 Attorney General				
3400 Other Funds Ltd	-	21,758	21,758	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	21,752	21,752	100.00%
TOTAL SERVICES & SUPPLIES	**-**	**$21,752**	**$21,752**	**100.00%**
EXPENDITURES				
3400 Other Funds Ltd	-	21,752	21,752	100.00%
TOTAL EXPENDITURES	**-**	**$21,752**	**$21,752**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	(21,752)	(21,752)	100.00%
TOTAL ENDING BALANCE	**-**	**($21,752)**	**($21,752)**	**100.00%**

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
2000				
2060 Transfer to General Fund				
8800 General Fund Revenue	-	(27,150,000)	(27,150,000)	100.00%
AVAILABLE REVENUES				
8800 General Fund Revenue	-	(27,150,000)	(27,150,000)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($27,150,000)**	**($27,150,000)**	**100.00%**
ENDING BALANCE				
8800 General Fund Revenue	-	(27,150,000)	(27,150,000)	100.00%
TOTAL ENDING BALANCE	**-**	**($27,150,000)**	**($27,150,000)**	**100.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
BOND SALES				
0555 General Fund Obligation Bonds				
3400 Other Funds Ltd	(13,415,000)	(13,415,000)	0	0.00%
2000				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	265,000	265,000	0	0.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	(13,150,000)	(13,150,000)	0	0.00%
TOTAL AVAILABLE REVENUES	**($13,150,000)**	**($13,150,000)**	**$0**	**0.00%**
EXPENDITURES				
CAPITAL OUTLAY				
5900 Other Capital Outlay				
3400 Other Funds Ltd	(13,150,000)	(13,150,000)	0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	(13,150,000)	(13,150,000)	0	0.00%
TOTAL EXPENDITURES	**($13,150,000)**	**($13,150,000)**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	-	-	$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
BOND SALES				
0555 General Fund Obligation Bonds				
3400 Other Funds Ltd	-	5,503,430	5,503,430	100.00%
3430 Other Funds Debt Svc Ltd	-	552,000	552,000	100.00%
All Funds	-	6,055,430	6,055,430	100.00%
2000				
2010 Transfer Out - Intrafund				
3430 Other Funds Debt Svc Ltd	-	(552,000)	(552,000)	100.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	-	5,503,430	5,503,430	100.00%
3430 Other Funds Debt Svc Ltd	-	-	0	0.00%
TOTAL AVAILABLE REVENUES	**-**	**$5,503,430**	**$5,503,430**	**100.00%**
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	153,222	-	(153,222)	(100.00%)
OTHER PAYROLL EXPENSES				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	60	-	(60)	(100.00%)
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	32,237	-	(32,237)	(100.00%)
3230 Social Security Taxes				
3400 Other Funds Ltd	11,722	-	(11,722)	(100.00%)
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	612	-	(612)	(100.00%)
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	36	-	(36)	(100.00%)
3270 Flexible Benefits				
3400 Other Funds Ltd	35,340	-	(35,340)	(100.00%)
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	80,007	-	(80,007)	(100.00%)
TOTAL OTHER PAYROLL EXPENSES	**$80,007**	**-**	**($80,007)**	**(100.00%)**
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	(14,995)	1,412,818	1,427,813	9,521.93%
PERSONAL SERVICES				

Description	Governor's Budget (Y-01) Column 1	Leg. Adopted Budget (Z-01) Column 2	Column 2 Minus Column 1	% Change from Column 1 to Column 2
3400 Other Funds Ltd	218,234	1,412,818	1,194,584	547.39%
TOTAL PERSONAL SERVICES	**$218,234**	**$1,412,818**	**$1,194,584**	**547.39%**
SERVICES & SUPPLIES				
4650 Other Services and Supplies				
3400 Other Funds Ltd	2,885,609	4,940,612	2,055,003	71.22%
CAPITAL OUTLAY				
5900 Other Capital Outlay				
3400 Other Funds Ltd	(850,000)	(850,000)	0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	2,253,843	5,503,430	3,249,587	144.18%
TOTAL EXPENDITURES	**$2,253,843**	**$5,503,430**	**$3,249,587**	**144.18%**
ENDING BALANCE				
3400 Other Funds Ltd	(2,253,843)	-	2,253,843	100.00%
3430 Other Funds Debt Svc Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**($2,253,843)**	**-**	**$2,253,843**	**100.00%**
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	4	-	(4)	(100.00%)
8180 Position Reconciliation	(4)	-	4	100.00%
TOTAL AUTHORIZED POSITIONS	**-**	**-**	**0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	0.80	-	(0.80)	(100.00%)

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	(4)	-	4	100.00%
8180 Position Reconciliation	4	-	(4)	(100.00%)
TOTAL AUTHORIZED POSITIONS	**-**	**-**	**0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
BOND SALES				
0555 General Fund Obligation Bonds				
3400 Other Funds Ltd	-	2,035,000	2,035,000	100.00%
2000				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	-	(35,000)	(35,000)	100.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	-	2,000,000	2,000,000	100.00%
TOTAL AVAILABLE REVENUES	**-**	**$2,000,000**	**$2,000,000**	**100.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4650 Other Services and Supplies				
3400 Other Funds Ltd	-	2,000,000	2,000,000	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	2,000,000	2,000,000	100.00%
TOTAL EXPENDITURES	**-**	**$2,000,000**	**$2,000,000**	**100.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	-	-	$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
2000				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	548,384	-	(548,384)	(100.00%)
AVAILABLE REVENUES				
3400 Other Funds Ltd	548,384	-	(548,384)	(100.00%)
TOTAL AVAILABLE REVENUES	**$548,384**	**-**	**($548,384)**	**(100.00%)**
ENDING BALANCE				
3400 Other Funds Ltd	548,384	-	(548,384)	(100.00%)
TOTAL ENDING BALANCE	**$548,384**	**-**	**($548,384)**	**(100.00%)**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	(265,000)	(265,000)	0	0.00%
REVENUE CATEGORIES				
3400 Other Funds Ltd	(265,000)	(265,000)	0	0.00%
TOTAL REVENUE CATEGORIES	**($265,000)**	**($265,000)**	**$0**	**0.00%**
AVAILABLE REVENUES				
3400 Other Funds Ltd	(265,000)	(265,000)	0	0.00%
TOTAL AVAILABLE REVENUES	**($265,000)**	**($265,000)**	**$0**	**0.00%**
EXPENDITURES				
SERVICES & SUPPLIES				
4650 Other Services and Supplies				
3400 Other Funds Ltd	(265,000)	(265,000)	0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	(265,000)	(265,000)	0	0.00%
TOTAL EXPENDITURES	**($265,000)**	**($265,000)**	**$0**	**0.00%**
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	-	-	$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8030 General Fund Debt Svc	-	(591,509)	(591,509)	100.00%
REVENUE CATEGORIES				
8030 General Fund Debt Svc	-	(591,509)	(591,509)	100.00%
TOTAL REVENUE CATEGORIES	**-**	**($591,509)**	**($591,509)**	**100.00%**
AVAILABLE REVENUES				
8030 General Fund Debt Svc	-	(591,509)	(591,509)	100.00%
TOTAL AVAILABLE REVENUES	**-**	**($591,509)**	**($591,509)**	**100.00%**
EXPENDITURES				
DEBT SERVICE				
7100 Principal - Bonds				
8030 General Fund Debt Svc	-	(50,000)	(50,000)	100.00%
7150 Interest - Bonds				
8030 General Fund Debt Svc	-	(541,509)	(541,509)	100.00%
DEBT SERVICE				
8030 General Fund Debt Svc	-	(591,509)	(591,509)	100.00%
TOTAL DEBT SERVICE	**-**	**($591,509)**	**($591,509)**	**100.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
8030 General Fund Debt Svc	-	(591,509)	(591,509)	100.00%
TOTAL EXPENDITURES	**-**	**($591,509)**	**($591,509)**	**100.00%**
ENDING BALANCE				
8030 General Fund Debt Svc	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8030 General Fund Debt Svc	-	418,304	418,304	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	35,000	35,000	100.00%
3430 Other Funds Debt Svc Ltd	-	552,000	552,000	100.00%
All Funds	-	587,000	587,000	100.00%
REVENUE CATEGORIES				
8030 General Fund Debt Svc	-	418,304	418,304	100.00%
3400 Other Funds Ltd	-	35,000	35,000	100.00%
3430 Other Funds Debt Svc Ltd	-	552,000	552,000	100.00%
TOTAL REVENUE CATEGORIES	**-**	**$1,005,304**	**$1,005,304**	**100.00%**
AVAILABLE REVENUES				
8030 General Fund Debt Svc	-	418,304	418,304	100.00%
3400 Other Funds Ltd	-	35,000	35,000	100.00%
3430 Other Funds Debt Svc Ltd	-	552,000	552,000	100.00%
TOTAL AVAILABLE REVENUES	**-**	**$1,005,304**	**$1,005,304**	**100.00%**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4650 Other Services and Supplies				
3400 Other Funds Ltd	-	35,000	35,000	100.00%
DEBT SERVICE				
7100 Principal - Bonds				
8030 General Fund Debt Svc	-	270,000	270,000	100.00%
7150 Interest - Bonds				
8030 General Fund Debt Svc	-	148,304	148,304	100.00%
3430 Other Funds Debt Svc Ltd	-	552,000	552,000	100.00%
All Funds	-	700,304	700,304	100.00%
DEBT SERVICE				
8030 General Fund Debt Svc	-	418,304	418,304	100.00%
3430 Other Funds Debt Svc Ltd	-	552,000	552,000	100.00%
TOTAL DEBT SERVICE	**-**	**$970,304**	**$970,304**	**100.00%**
EXPENDITURES				
8030 General Fund Debt Svc	-	418,304	418,304	100.00%
3400 Other Funds Ltd	-	35,000	35,000	100.00%
3430 Other Funds Debt Svc Ltd	-	552,000	552,000	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL EXPENDITURES	**-**	**$1,005,304**	**$1,005,304**	**100.00%**
ENDING BALANCE				
8030 General Fund Debt Svc	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
3430 Other Funds Debt Svc Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	**-**	**-**	**$0**	**0.00%**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
Total Salary											134,496,799	-	50,481,827	-	184,978,626
Total OPE											72,413,546	-	27,671,979	-	100,085,525
Total Personal Services					**1,130**	**1,088.84**					**206,910,345**	**-**	**78,153,806**	**-**	**285,064,151**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
1001000	MEAH Z7583 HF	AGENCY HEAD 3	45X	PF	1	1.00	24	10	23233	SAL	417,581	-	140,011	-	557,592
										OPE	142,425	-	47,754	-	190,179
1002000	MESN Z7595 DF	DEPUTY/CHIEF 5	42X	PF	1	1.00	24	10	19391	SAL	348,526	-	116,858	-	465,384
										OPE	126,895	-	42,547	-	169,442
1003000	MESN Z0119 AF	EXECUTIVE SUPPORT SPECIALIST 2	20	PF	1	1.00	24	9	6469	SAL	116,271	-	38,985	-	155,256
										OPE	65,668	-	22,018	-	87,686
1021000	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	9	11578	SAL	208,098	-	69,774	-	277,872
										OPE	92,380	-	30,974	-	123,354
1136000	MMN X7084 AP	BUSINESS OPERATIONS MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	218,649	-	73,311	-	291,960
										OPE	95,450	-	32,003	-	127,453
1146000	MMN X0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	9	8331	SAL	149,738	-	50,206	-	199,944
										OPE	75,404	-	25,282	-	100,686
1148000	MMS X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	9	11578	SAL	208,098	-	69,774	-	277,872
										OPE	92,380	-	30,974	-	123,354
1149000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	10	10066	SAL	180,922	-	60,662	-	241,584
										OPE	84,474	-	28,324	-	112,798
1150000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	112,245	-	37,635	-	149,880
										OPE	64,498	-	21,625	-	86,123
1177000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	7	10512	SAL	188,938	-	63,350	-	252,288
										OPE	86,806	-	29,106	-	115,912
1178000	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	9	11578	SAL	208,098	-	69,774	-	277,872
										OPE	92,380	-	30,974	-	123,354
2377000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	97,399	-	32,657	-	130,056
										OPE	60,178	-	20,177	-	80,355
3758000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	4	7562	SAL	135,916	-	45,572	-	181,488
										OPE	71,383	-	23,934	-	95,317
3759000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	180,922	-	60,662	-	241,584
										OPE	84,474	-	28,324	-	112,798
5198000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	7	8713	SAL	156,604	-	52,508	-	209,112
										OPE	77,400	-	25,952	-	103,352
Total Salary											2,928,005	-	981,739	-	3,909,744

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
Total OPE											1,312,195	-	439,968	-	1,752,163
Total Personal Services					**15**	**15.00**					**4,240,200**	**-**	**1,421,707**	**-**	**5,661,907**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
1008000	MENN Z0119 AF	EXECUTIVE SUPPORT SPECIALIST 2	20	PF	1	1.00	24	9	6469	SAL	116,271	-	38,985	-	155,256
										OPE	65,668	-	22,018	-	87,686
1147000	MMS X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	9	11578	SAL	208,098	-	69,774	-	277,872
										OPE	92,380	-	30,974	-	123,354
1176000	OAS C1218 AP	ACCOUNTANT 3	30	PF	1	1.00	24	8	9143	SAL	175,546	-	43,886	-	219,432
										OPE	85,084	-	21,271	-	106,355
2101000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5965	SAL	107,213	-	35,947	-	143,160
										OPE	63,033	-	21,135	-	84,168
2155000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	1.00	24	7	7562	SAL	135,916	-	45,572	-	181,488
										OPE	71,383	-	23,934	-	95,317
2163000	MESN Z7082 AF	BUSINESS OPERATIONS ADMINISTRATC	38X	PF	1	1.00	24	10	15502	SAL	278,627	-	93,421	-	372,048
										OPE	111,175	-	37,276	-	148,451
2166000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	7	5169	SAL	92,906	-	31,150	-	124,056
										OPE	58,870	-	19,739	-	78,609
2167000	OAS C1218 AP	ACCOUNTANT 3	30	PF	1	1.00	24	10	10066	SAL	180,922	-	60,662	-	241,584
										OPE	84,474	-	28,324	-	112,798
2256000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	5	4715	SAL	84,746	-	28,414	-	113,160
										OPE	56,498	-	18,943	-	75,441
2346000	OAS C0436 AP	PROCUREMENT & CONTRACT SPECIAL	23	PF	1	1.00	24	10	7206	SAL	129,518	-	43,426	-	172,944
										OPE	69,521	-	23,310	-	92,831
2372000	OAS C1218 AP	ACCOUNTANT 3	30	PF	1	1.00	24	10	10066	SAL	180,922	-	60,662	-	241,584
										OPE	84,474	-	28,324	-	112,798
2373000	OAS C0437 AP	PROCUREMENT & CONTRACT SPECIAL	27	PF	1	1.00	24	10	8713	SAL	156,604	-	52,508	-	209,112
										OPE	77,400	-	25,952	-	103,352
2396000	OAS C0438 AP	PROCUREMENT & CONTRACT SPECIAL	29	PF	1	1.00	24	10	9588	SAL	172,331	-	57,781	-	230,112
										OPE	81,976	-	27,486	-	109,462
2405000	OAS C1216 AP	ACCOUNTANT 1	23	PF	1	1.00	24	6	5965	SAL	107,213	-	35,947	-	143,160
										OPE	63,033	-	21,135	-	84,168
3612000	MMS X7035 AP	ACCOUNTING MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	198,213	-	66,459	-	264,672
										OPE	89,505	-	30,010	-	119,515
3621000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	1.00	24	4	6549	SAL	117,709	-	39,467	-	157,176

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	66,087	-	22,158	-	88,245
3654000	OAS C1244 AP	FISCAL ANALYST 2	27	PF	1	1.00	24	8	7923	SAL	142,405	-	47,747	-	190,152
										OPE	73,271	-	24,567	-	97,838
3655000	MMS X7033 AP	ACCOUNTING MANAGER 3	35X	PF	1	1.00	24	10	13392	SAL	240,702	-	80,706	-	321,408
										OPE	101,865	-	34,155	-	136,020
3656000	MMS X7074 AP	BUDGET AND FISCAL MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	218,649	-	73,311	-	291,960
										OPE	95,450	-	32,003	-	127,453
3697000	OAS C1216 AP	ACCOUNTANT 1	23	PF	1	1.00	24	10	7206	SAL	129,518	-	43,426	-	172,944
										OPE	69,521	-	23,310	-	92,831
3767000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	0.88	21	3	6245	SAL	98,214	-	32,931	-	131,145
										OPE	56,436	-	18,922	-	75,358
3768000	OAS C1218 AP	ACCOUNTANT 3	30	PF	1	0.88	21	3	7206	SAL	113,328	-	37,998	-	151,326
										OPE	60,831	-	20,396	-	81,227
4017000	OAS C1244 AP	FISCAL ANALYST 2	27	PF	1	1.00	24	8	7923	SAL	142,405	-	47,747	-	190,152
										OPE	73,271	-	24,567	-	97,838
5219000	OAS C1245 AP	FISCAL ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	180,922	-	60,662	-	241,584
										OPE	84,474	-	28,324	-	112,798
6308000	OAS C1245 AP	FISCAL ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	180,922	-	60,662	-	241,584
										OPE	84,474	-	28,324	-	112,798
8081000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	1.00	24	10	8713	SAL	156,604	-	52,508	-	209,112
										OPE	77,400	-	25,952	-	103,352
Total Salary											4,046,424	-	1,341,759	-	5,388,183
Total OPE											1,997,554	-	662,509	-	2,660,063
Total Personal Services					**26**	**25.76**					**6,043,978**	**-**	**2,004,268**	**-**	**8,048,246**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
1141000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	8	8254	SAL	148,354	-	49,742	-	198,096
										OPE	75,000	-	25,147	-	100,147
1155000	MMS X1322 AP	HUMAN RESOURCE ANALYST 3	29	PF	1	1.00	24	3	7490	SAL	134,622	-	45,138	-	179,760
										OPE	71,007	-	23,808	-	94,815
1156000	MMS X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	9	8658	SAL	155,615	-	52,177	-	207,792
										OPE	77,113	-	25,855	-	102,968
1163000	MMS X0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	5	7490	SAL	134,622	-	45,138	-	179,760
										OPE	71,007	-	23,808	-	94,815
2117000	MMS X1319 AP	HUMAN RESOURCE ASSISTANT	18	PF	1	1.00	24	9	5887	SAL	105,811	-	35,477	-	141,288
										OPE	62,625	-	20,998	-	83,623
2225000	MMN X1322 AP	HUMAN RESOURCE ANALYST 3	29	PF	1	1.00	24	9	10021	SAL	180,113	-	60,391	-	240,504
										OPE	84,240	-	28,245	-	112,485
2266000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	6	7490	SAL	134,622	-	45,138	-	179,760
										OPE	71,007	-	23,808	-	94,815
2268000	MESN Z7343 AF	HUMAN RESOURCES MANAGER 3	35X	PF	1	1.00	24	10	13392	SAL	240,702	-	80,706	-	321,408
										OPE	101,865	-	34,155	-	136,020
2307000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	9	8658	SAL	155,615	-	52,177	-	207,792
										OPE	77,113	-	25,855	-	102,968
2378000	MMN X1320 AP	HUMAN RESOURCE ANALYST 1	23	PF	1	1.00	24	4	5887	SAL	105,811	-	35,477	-	141,288
										OPE	62,625	-	20,998	-	83,623
2394000	MMN X0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	9	8331	SAL	149,738	-	50,206	-	199,944
										OPE	75,404	-	25,282	-	100,686
3559000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	8	8254	SAL	148,354	-	49,742	-	198,096
										OPE	75,000	-	25,147	-	100,147
3596000	MMN X1322 AP	HUMAN RESOURCE ANALYST 3	29	PF	1	1.00	24	8	9542	SAL	171,504	-	57,504	-	229,008
										OPE	81,735	-	27,405	-	109,140
Total Salary											1,965,483	-	659,013	-	2,624,496
Total OPE											985,741	-	330,511	-	1,316,252
Total Personal Services					**13**	**13.00**					**2,951,224**	**-**	**989,524**	**-**	**3,940,748**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
1025000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	6	7206	SAL	129,518	-	43,426	-	172,944
										OPE	69,521	-	23,310	-	92,831
1137000	MMN X0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	1.00	24	9	10021	SAL	180,113	-	60,391	-	240,504
										OPE	84,240	-	28,245	-	112,485
1151000	OAS C0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	1.00	24	9	9143	SAL	164,333	-	55,099	-	219,432
										OPE	79,649	-	26,706	-	106,355
3611000	MESN Z7664 AF	COMMUNICATIONS MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	218,649	-	73,311	-	291,960
										OPE	95,450	-	32,003	-	127,453
8055000	MMN X0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	1.00	24	9	10021	SAL	180,113	-	60,391	-	240,504
										OPE	84,240	-	28,245	-	112,485
Total Salary											872,726	-	292,618	-	1,165,344
Total OPE											413,100	-	138,509	-	551,609
Total Personal Services					**5**	**5.00**					**1,285,826**	**-**	**431,127**	**-**	**1,716,953**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
2670000	OAS C0758 AP	SUPPLY SPECIALIST 1	15	PF	1	1.00	24	10	4943	SAL	88,844	-	29,788	-	118,632
										OPE	57,689	-	19,343	-	77,032
2825000	OAS C0758 AP	SUPPLY SPECIALIST 1	15	PF	1	1.00	24	10	4943	SAL	88,844	-	29,788	-	118,632
										OPE	57,689	-	19,343	-	77,032
3491000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	9	4715	SAL	84,746	-	28,414	-	113,160
										OPE	56,498	-	18,943	-	75,441
3550000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	88,844	-	29,788	-	118,632
										OPE	57,689	-	19,343	-	77,032
3558000	MMN X0855 AP	PROJECT MANAGER 2	30	PF	1	1.00	24	6	9095	SAL	163,470	-	54,810	-	218,280
										OPE	79,398	-	26,621	-	106,019
4117000	MMS X7085 AP	BUSINESS OPERATIONS MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	198,213	-	66,459	-	264,672
										OPE	89,505	-	30,010	-	119,515
Total Salary											712,961	-	239,047	-	952,008
Total OPE											398,468	-	133,603	-	532,071
Total Personal Services					**6**	**6.00**					**1,111,429**	**-**	**372,650**	**-**	**1,484,079**

2025-27 Biennium **Cross Reference Number: 15000-003-11-00-00000**

Budget Preparation **Legislatively Adopted Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
1179000	OAS C1117 AP	RESEARCH ANALYST 3	26	PF	1	1.00	24	3	5965	SAL	107,213	-	35,947	-	143,160
										OPE	63,033	-	21,135	-	84,168
2313000	OAS C1163 AP	ECONOMIST 3	30	PF	1	1.00	24	6	8314	SAL	149,433	-	50,103	-	199,536
										OPE	75,315	-	25,252	-	100,567
2314000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	9	12165	SAL	218,649	-	73,311	-	291,960
										OPE	95,450	-	32,003	-	127,453
2315000	MMS X7723 AP	RESEARCH ANALYSIS AND STATISTICS	35X	PF	1	1.00	24	10	13392	SAL	240,702	-	80,706	-	321,408
										OPE	101,865	-	34,155	-	136,020
2321000	OAS C1163 AP	ECONOMIST 3	30	PF	1	1.00	24	3	7206	SAL	129,518	-	43,426	-	172,944
										OPE	69,521	-	23,310	-	92,831
2367000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	97,399	-	32,657	-	130,056
										OPE	60,178	-	20,177	-	80,355
2402000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	6	10512	SAL	188,938	-	63,350	-	252,288
										OPE	86,806	-	29,106	-	115,912
2411000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	10	10066	SAL	180,922	-	60,662	-	241,584
										OPE	84,474	-	28,324	-	112,798
3695000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	9	12165	SAL	218,649	-	73,311	-	291,960
										OPE	95,450	-	32,003	-	127,453
3696000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	9	12165	SAL	218,649	-	73,311	-	291,960
										OPE	95,450	-	32,003	-	127,453
6586000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	7	8713	SAL	156,604	-	52,508	-	209,112
										OPE	77,400	-	25,952	-	103,352
Total Salary											1,906,676	-	639,292	-	2,545,968
Total OPE											904,942	-	303,420	-	1,208,362
Total Personal Services					**11**	**11.00**					**2,811,618**	**-**	**942,712**	**-**	**3,754,330**

2025-27 Biennium **Cross Reference Number: 15000-003-12-00-00000**

Budget Preparation **Legislatively Adopted Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
1018000	MMN X5618 AP	INTERNAL AUDITOR 3	31	PF	1	1.00	24	9	11028	SAL	198,213	-	66,459	-	264,672
										OPE	89,505	-	30,010	-	119,515
1023000	MMN X5618 AP	INTERNAL AUDITOR 3	31	PF	1	1.00	24	9	11028	SAL	198,213	-	66,459	-	264,672
										OPE	89,505	-	30,010	-	119,515
Total Salary											396,426	-	132,918	-	529,344
Total OPE											179,010	-	60,020	-	239,030
Total Personal Services					**2**	**2.00**					**575,436**	**-**	**192,938**	**-**	**768,374**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
1026000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	4	3785	SAL	68,030	-	22,810	-	90,840
										OPE	51,634	-	17,313	-	68,947
1094000	OAS C1346 AP	SAFETY SPECIALIST 2	27	PF	1	1.00	24	10	8713	SAL	156,604	-	52,508	-	209,112
										OPE	77,400	-	25,952	-	103,352
3567000	MMN X0855 AP	PROJECT MANAGER 2	30	PF	1	1.00	24	9	10512	SAL	188,938	-	63,350	-	252,288
										OPE	86,806	-	29,106	-	115,912
3753000	MMS X7143 AP	COMPLIANCE AND REGULATORY MANA	35X	PF	1	1.00	24	10	13392	SAL	240,702	-	80,706	-	321,408
										OPE	101,865	-	34,155	-	136,020
3754000	MMS X7145 AP	COMPLIANCE AND REGULATORY MANA	31X	PF	1	1.00	24	10	11028	SAL	198,213	-	66,459	-	264,672
										OPE	89,505	-	30,010	-	119,515
3755000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	180,922	-	60,662	-	241,584
										OPE	84,474	-	28,324	-	112,798
3756000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	10	9588	SAL	172,331	-	57,781	-	230,112
										OPE	81,976	-	27,486	-	109,462
3757000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	34	PF	1	1.00	24	7	10743	SAL	193,090	-	64,742	-	257,832
										OPE	88,014	-	29,511	-	117,525
5527000	MMN X5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	9	10021	SAL	180,113	-	60,391	-	240,504
										OPE	84,240	-	28,245	-	112,485
5609000	MMN X5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	6	8658	SAL	155,615	-	52,177	-	207,792
										OPE	77,113	-	25,855	-	102,968
Total Salary											1,734,558	-	581,586	-	2,316,144
Total OPE											823,027	-	275,957	-	1,098,984
Total Personal Services					**10**	**10.00**					**2,557,585**	**-**	**857,543**	**-**	**3,415,128**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
4237000	MESN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	9	5607	SAL	121,111	-	13,457	-	134,568
										OPE	73,500	-	8,167	-	81,667
4332000	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	9	11578	SAL	250,085	-	27,787	-	277,872
										OPE	111,019	-	12,335	-	123,354
6403000	MESN Z7082 AF	BUSINESS OPERATIONS ADMINISTRAT(	38X	PF	1	1.00	24	10	15502	SAL	334,843	-	37,205	-	372,048
										OPE	133,606	-	14,845	-	148,451
Total Salary											706,039	-	78,449	-	784,488
Total OPE											318,125	-	35,347	-	353,472
Total Personal Services					**3**	**3.00**					**1,024,164**	**-**	**113,796**	**-**	**1,137,960**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
4159000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	192,088	-	3,920	-	196,008
										OPE	97,550	-	1,991	-	99,541
4161000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	192,088	-	3,920	-	196,008
										OPE	97,550	-	1,991	-	99,541
4164000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	192,088	-	3,920	-	196,008
										OPE	97,550	-	1,991	-	99,541
4165000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	192,088	-	3,920	-	196,008
										OPE	97,550	-	1,991	-	99,541
4239000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	7070	SAL	166,286	-	3,394	-	169,680
										OPE	90,045	-	1,838	-	91,883
4328000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	10	9115	SAL	214,385	-	4,375	-	218,760
										OPE	104,036	-	2,123	-	106,159
4340000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	3	8658	SAL	203,636	-	4,156	-	207,792
										OPE	100,909	-	2,059	-	102,968
Total Salary											1,352,659	-	27,605	-	1,380,264
Total OPE											685,190	-	13,984	-	699,174
Total Personal Services					**7**	**7.00**					**2,037,849**	**-**	**41,589**	**-**	**2,079,438**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
4029000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
4051000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4073000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4080000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	4	6866	SAL	99,694	-	65,090	-	164,784
										OPE	54,727	-	35,731	-	90,458
4103000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	160,127	-	104,545	-	264,672
										OPE	72,307	-	47,208	-	119,515
4128000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	250,549	-	2,531	-	253,080
										OPE	114,982	-	1,161	-	116,143
4129000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	253,080	-	-	-	253,080
										OPE	116,143	-	-	-	116,143
4130000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4135000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4136000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	7	7923	SAL	117,894	-	72,258	-	190,152
										OPE	60,660	-	37,178	-	97,838
4137000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4138000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	253,080	-	-	-	253,080
										OPE	116,143	-	-	-	116,143
4196000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4197000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	9	10066	SAL	241,584	-	-	-	241,584
										OPE	112,798	-	-	-	112,798
4198000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	8713	SAL	126,513	-	82,599	-	209,112
										OPE	62,528	-	40,824	-	103,352
4199000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	64,345	-	42,010	-	106,355
4200000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	253,080	-	-	-	253,080
										OPE	116,143	-	-	-	116,143
4201000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4202000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	160,127	-	104,545	-	264,672
										OPE	72,307	-	47,208	-	119,515
4204000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	8	9588	SAL	230,112	-	-	-	230,112
										OPE	109,462	-	-	-	109,462
4205000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	8713	SAL	126,513	-	82,599	-	209,112
										OPE	62,528	-	40,824	-	103,352
4206000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4207000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4211000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4212000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4214000	OAS C0726 AP	APPRAISER ANALYST 2	25	PF	1	1.00	24	3	5695	SAL	82,691	-	53,989	-	136,680
										OPE	49,781	-	32,501	-	82,282
4218000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	9	10066	SAL	241,584	-	-	-	241,584
										OPE	112,798	-	-	-	112,798
4223000	OAS C0726 AP	APPRAISER ANALYST 2	25	PF	1	1.00	24	6	6549	SAL	95,091	-	62,085	-	157,176
										OPE	53,388	-	34,857	-	88,245
4243000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	3	7562	SAL	181,488	-	-	-	181,488
										OPE	95,317	-	-	-	95,317
4245000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4246000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
4261000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	6	7562	SAL	109,800	-	71,688	-	181,488
										OPE	57,667	-	37,650	-	95,317
4262000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	253,080	-	-	-	253,080
										OPE	116,143	-	-	-	116,143
4267000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4268000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
4281000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	253,080	-	-	-	253,080
										OPE	116,143	-	-	-	116,143
4329000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	160,127	-	104,545	-	264,672
										OPE	72,307	-	47,208	-	119,515
4334000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	8	8314	SAL	195,545	-	3,991	-	199,536
										OPE	98,556	-	2,011	-	100,567
4337000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	8713	SAL	204,930	-	4,182	-	209,112
										OPE	101,285	-	2,067	-	103,352
4338000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	6	7562	SAL	177,858	-	3,630	-	181,488
										OPE	93,411	-	1,906	-	95,317
4342000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5147000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	132,756	-	86,676	-	219,432
										OPE	64,345	-	42,010	-	106,355
5194000	MMS X7743 AP	REVENUE MANAGER 3	35X	PF	1	1.00	24	9	12769	SAL	185,406	-	121,050	-	306,456
										OPE	79,660	-	52,010	-	131,670
Total Salary											6,933,026	-	2,418,190	-	9,351,216
Total OPE											3,370,941	-	1,177,777	-	4,548,718
Total Personal Services					**43**	**43.00**					**10,303,967**	**-**	**3,595,967**	**-**	**13,899,934**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
4032000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	10	7206	SAL	169,485	-	3,459	-	172,944
										OPE	90,974	-	1,857	-	92,831
4049000	OAS C1339 AP	LEARNING & DEVELOPMENT SPECIALIS	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
4075000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	248,018	-	5,062	-	253,080
										OPE	113,820	-	2,323	-	116,143
4085000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
4086000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	8713	SAL	204,930	-	4,182	-	209,112
										OPE	101,285	-	2,067	-	103,352
4110000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	6	7562	SAL	177,858	-	3,630	-	181,488
										OPE	93,411	-	1,906	-	95,317
4121000	MMS X7743 AP	REVENUE MANAGER 3	35X	PF	1	1.00	24	10	13392	SAL	314,980	-	6,428	-	321,408
										OPE	133,300	-	2,720	-	136,020
4127000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	3	8658	SAL	203,636	-	4,156	-	207,792
										OPE	100,909	-	2,059	-	102,968
4131000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
4133000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
4139000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	248,018	-	5,062	-	253,080
										OPE	113,820	-	2,323	-	116,143
4189000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
4235000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	7206	SAL	169,485	-	3,459	-	172,944
										OPE	90,974	-	1,857	-	92,831
4240000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	248,018	-	5,062	-	253,080
										OPE	113,820	-	2,323	-	116,143
4242000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
4252000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	110,542	-	2,256	-	112,798
4270000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
4325000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
Total Salary											3,984,942	-	81,330	-	4,066,272
Total OPE											1,909,307	-	38,965	-	1,948,272
Total Personal Services					**18**	**18.00**					**5,894,249**	**-**	**120,295**	**-**	**6,014,544**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
4082000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
4115000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	0	0.25	6	3	8658	SAL	50,909	-	1,039	-	51,948
										OPE	25,227	-	515	-	25,742
4145000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
4147000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	7	4715	SAL	110,897	-	2,263	-	113,160
										OPE	73,932	-	1,509	-	75,441
4210000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	0.75	18	10	10066	SAL	177,564	-	3,624	-	181,188
										OPE	82,907	-	1,692	-	84,599
4241000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	10545	SAL	248,018	-	5,062	-	253,080
										OPE	113,820	-	2,323	-	116,143
4244000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
4341000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
Total Salary											1,381,681	-	28,199	-	1,409,880
Total OPE											693,632	-	14,156	-	707,788
Total Personal Services					**7**	**7.00**					**2,075,313**	**-**	**42,355**	**-**	**2,117,668**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5016000	MENN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	9	5607	SAL	131,877	-	2,691	-	134,568
										OPE	80,034	-	1,633	-	81,667
6068000	MESN Z7081 AF	BUSINESS OPERATIONS ADMINISTRATC	40X	PF	1	1.00	24	8	15502	SAL	364,607	-	7,441	-	372,048
										OPE	145,482	-	2,969	-	148,451
Total Salary											496,484	-	10,132	-	506,616
Total OPE											225,516	-	4,602	-	230,118
Total Personal Services					**2**	**2.00**					**722,000**	**-**	**14,734**	**-**	**736,734**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
3086000	MMS X7743 AP	REVENUE MANAGER 3	35X	PF	1	1.00	24	10	13392	SAL	295,695	-	25,713	-	321,408
										OPE	125,138	-	10,882	-	136,020
3530000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
3564000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5005000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5059000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	8314	SAL	195,545	-	3,991	-	199,536
										OPE	98,556	-	2,011	-	100,567
5061000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5064000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5067000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5070000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	4	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5080000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5081000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5083000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5084000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6866	SAL	161,488	-	3,296	-	164,784
										OPE	88,649	-	1,809	-	90,458
5085000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5086000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5088000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	154,032	-	3,144	-	157,176

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	86,480	-	1,765	-	88,245
5091000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6866	SAL	161,488	-	3,296	-	164,784
										OPE	88,649	-	1,809	-	90,458
5092000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	7562	SAL	177,858	-	3,630	-	181,488
										OPE	93,411	-	1,906	-	95,317
5093000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5094000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5095000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5096000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5099000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	4	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5100000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5102000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	7206	SAL	169,485	-	3,459	-	172,944
										OPE	90,974	-	1,857	-	92,831
5107000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5118000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	8713	SAL	204,930	-	4,182	-	209,112
										OPE	101,285	-	2,067	-	103,352
5119000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5129000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5130000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5137000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5139000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5141000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5145000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	259,379	-	5,293	-	264,672
										OPE	117,125	-	2,390	-	119,515
5146000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	259,379	-	5,293	-	264,672
										OPE	117,125	-	2,390	-	119,515
5162000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	259,379	-	5,293	-	264,672
										OPE	117,125	-	2,390	-	119,515
5163000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5165000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	224,428	-	4,580	-	229,008
										OPE	106,957	-	2,183	-	109,140
5185000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	259,379	-	5,293	-	264,672
										OPE	117,125	-	2,390	-	119,515
5205000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5207000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	7562	SAL	177,858	-	3,630	-	181,488
										OPE	93,411	-	1,906	-	95,317
5210000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5269000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5274000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5277000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5279000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	4	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5289000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	95,881	-	1,957	-	97,838
5358000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
5361000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5367000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5369000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	7	6866	SAL	161,488	-	3,296	-	164,784
										OPE	88,649	-	1,809	-	90,458
5370000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5371000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5374000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5382000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	7206	SAL	169,485	-	3,459	-	172,944
										OPE	90,974	-	1,857	-	92,831
5387000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	7562	SAL	177,858	-	3,630	-	181,488
										OPE	93,411	-	1,906	-	95,317
5388000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5391000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5395000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	7206	SAL	169,485	-	3,459	-	172,944
										OPE	90,974	-	1,857	-	92,831
5396000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5397000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5407000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5434000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5435000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5436000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5453000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5454000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	7	6866	SAL	161,488	-	3,296	-	164,784
										OPE	88,649	-	1,809	-	90,458
5455000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5475000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5477000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5517000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5518000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5520000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5521000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5525000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	3	7863	SAL	184,938	-	3,774	-	188,712
										OPE	95,470	-	1,948	-	97,418
5526000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3952	SAL	92,951	-	1,897	-	94,848
										OPE	68,711	-	1,402	-	70,113
5533000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	136,680	-	-	-	136,680
										OPE	82,282	-	-	-	82,282
5534000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	190,152	-	-	-	190,152

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	97,838	-	-	-	97,838
5535000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	190,152	-	-	-	190,152
										OPE	97,838	-	-	-	97,838
5536000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	190,152	-	-	-	190,152
										OPE	97,838	-	-	-	97,838
5538000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	190,152	-	-	-	190,152
										OPE	97,838	-	-	-	97,838
5541000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	4	5965	SAL	143,160	-	-	-	143,160
										OPE	84,168	-	-	-	84,168
5542000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
5543000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	4300	SAL	103,200	-	-	-	103,200
										OPE	72,543	-	-	-	72,543
5544000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	4	3785	SAL	90,840	-	-	-	90,840
										OPE	68,947	-	-	-	68,947
5566000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5571000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5572000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5620000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	190,152	-	-	-	190,152
										OPE	97,838	-	-	-	97,838
5621000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	190,152	-	-	-	190,152
										OPE	97,838	-	-	-	97,838
5623000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	190,152	-	-	-	190,152
										OPE	97,838	-	-	-	97,838
5624000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	136,680	-	-	-	136,680
										OPE	82,282	-	-	-	82,282
5625000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5626000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
5627000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
5629000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	8713	SAL	209,112	-	-	-	209,112
										OPE	103,352	-	-	-	103,352
5630000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	291,960	-	-	-	291,960
										OPE	127,453	-	-	-	127,453
5641000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5642000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5644000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	4	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5645000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5646000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	4	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5647000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5648000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5650000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	8314	SAL	195,545	-	3,991	-	199,536
										OPE	98,556	-	2,011	-	100,567
5651000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5652000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5693000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	8314	SAL	195,545	-	3,991	-	199,536
										OPE	98,556	-	2,011	-	100,567
5694000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	104,228	-	2,127	-	106,355
5718000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
5722000	OAS C5632 AP	TAX AUDITOR 2	28	PP	1	0.50	12	4	6866	SAL	82,392	-	-	-	82,392
										OPE	45,229	-	-	-	45,229
5724000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	9	9095	SAL	213,914	-	4,366	-	218,280
										OPE	103,899	-	2,120	-	106,019
5735000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5736000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	7562	SAL	177,858	-	3,630	-	181,488
										OPE	93,411	-	1,906	-	95,317
5737000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	7	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5738000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5739000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5750000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5751000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5755000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5756000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5757000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
6002000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
6005000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6127000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	224,428	-	4,580	-	229,008
										OPE	106,957	-	2,183	-	109,140
6345000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	8	4499	SAL	105,816	-	2,160	-	107,976
										OPE	72,453	-	1,479	-	73,932
6439000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	129,846	-	6,834	-	136,680
										OPE	78,168	-	4,114	-	82,282
6477000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	8713	SAL	198,656	-	10,456	-	209,112
										OPE	98,184	-	5,168	-	103,352
Total Salary											21,950,172	-	411,036	-	22,361,208
Total OPE											11,708,665	-	217,799	-	11,926,464
Total Personal Services					**128**	**127.50**					**33,658,837**	**-**	**628,835**	**-**	**34,287,672**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
0005696	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	4	3785	SAL	44,512	-	908	-	45,420
										OPE	33,785	-	689	-	34,474
0005697	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	5	3952	SAL	46,476	-	948	-	47,424
										OPE	34,356	-	701	-	35,057
0005698	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3651	SAL	42,936	-	876	-	43,812
										OPE	33,326	-	680	-	34,006
0005699	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	5	3952	SAL	46,476	-	948	-	47,424
										OPE	34,356	-	701	-	35,057
0005700	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	10	4943	SAL	58,130	-	1,186	-	59,316
										OPE	37,746	-	770	-	38,516
0005705	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.42	10	3	3651	SAL	35,780	-	730	-	36,510
										OPE	27,771	-	567	-	28,338
0005706	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	5	3952	SAL	47,424	-	-	-	47,424
										OPE	35,057	-	-	-	35,057
0005707	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3651	SAL	43,812	-	-	-	43,812
										OPE	34,006	-	-	-	34,006
0005708	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3651	SAL	43,812	-	-	-	43,812
										OPE	34,006	-	-	-	34,006
0005709	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	4	3785	SAL	45,420	-	-	-	45,420
										OPE	34,474	-	-	-	34,474
0005725	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3651	SAL	21,468	-	438	-	21,906
										OPE	16,663	-	340	-	17,003
0005726	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3651	SAL	21,468	-	438	-	21,906
										OPE	16,663	-	340	-	17,003
0005727	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.21	5	5	3952	SAL	19,365	-	395	-	19,760
										OPE	14,316	-	292	-	14,608
0005729	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3651	SAL	21,468	-	438	-	21,906
										OPE	16,663	-	340	-	17,003
0005731	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3651	SAL	21,468	-	438	-	21,906
										OPE	16,663	-	340	-	17,003
0005732	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3651	SAL	21,468	-	438	-	21,906

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	16,663	-	340	-	17,003
0005733	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3651	SAL	21,468	-	438	-	21,906
										OPE	16,663	-	340	-	17,003
0005734	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	5	3952	SAL	23,238	-	474	-	23,712
										OPE	17,177	-	351	-	17,528
2075000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
2222000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	9	9095	SAL	213,914	-	4,366	-	218,280
										OPE	103,899	-	2,120	-	106,019
2229000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
2230000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	6	4118	SAL	96,855	-	1,977	-	98,832
										OPE	69,847	-	1,425	-	71,272
2232000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
2233000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
2235000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
2237000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3952	SAL	92,951	-	1,897	-	94,848
										OPE	68,711	-	1,402	-	70,113
2239000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3952	SAL	92,951	-	1,897	-	94,848
										OPE	68,711	-	1,402	-	70,113
2240000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
2366000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	8	4499	SAL	105,816	-	2,160	-	107,976
										OPE	72,453	-	1,479	-	73,932
2370000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
2371000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
2387000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
2398000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	4	3785	SAL	89,023	-	1,817	-	90,840
										OPE	67,568	-	1,379	-	68,947
2885000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	9	4715	SAL	110,897	-	2,263	-	113,160
										OPE	73,932	-	1,509	-	75,441
2888000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
2916000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
3164000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
3173000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
3213000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
3262000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	144,634	-	5,246	-	149,880
										OPE	83,109	-	3,014	-	86,123
3264000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
3265000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
3386000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	224,428	-	4,580	-	229,008
										OPE	106,957	-	2,183	-	109,140
3406000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
3494000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	7	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
3531000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
3532000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	84,401	-	1,722	-	86,123
3533000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	9	4715	SAL	110,897	-	2,263	-	113,160
										OPE	73,932	-	1,509	-	75,441
3553000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	6	4118	SAL	96,855	-	1,977	-	98,832
										OPE	69,847	-	1,425	-	71,272
3557000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
3562000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
3583000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
3623000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	8	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3625000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	100,143	-	29,913	-	130,056
										OPE	61,873	-	18,482	-	80,355
3629000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	100,143	-	29,913	-	130,056
										OPE	61,873	-	18,482	-	80,355
3630000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	7	4715	SAL	87,133	-	26,027	-	113,160
										OPE	58,090	-	17,351	-	75,441
4283000	MMS X7743 AP	REVENUE MANAGER 3	35X	PF	1	1.00	24	10	13392	SAL	314,980	-	6,428	-	321,408
										OPE	133,300	-	2,720	-	136,020
5004000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5015000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5019000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5020000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5028000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5030000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5045000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
5082000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
5122000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	4	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5167000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5186000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	9	11578	SAL	272,315	-	5,557	-	277,872
										OPE	120,887	-	2,467	-	123,354
5188000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	6	7206	SAL	169,485	-	3,459	-	172,944
										OPE	90,974	-	1,857	-	92,831
5213000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	6	7206	SAL	169,485	-	3,459	-	172,944
										OPE	90,974	-	1,857	-	92,831
5228000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5267000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5281000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5294000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5303000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
5305000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
5357000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5360000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	7562	SAL	177,858	-	3,630	-	181,488

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	93,411	-	1,906	-	95,317
5365000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5373000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	7562	SAL	177,858	-	3,630	-	181,488
										OPE	93,411	-	1,906	-	95,317
5400000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5401000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5403000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5408000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5413000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	8	7923	SAL	186,349	-	3,803	-	190,152
										OPE	95,881	-	1,957	-	97,838
5416000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	9	8314	SAL	195,545	-	3,991	-	199,536
										OPE	98,556	-	2,011	-	100,567
5425000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	8314	SAL	195,545	-	3,991	-	199,536
										OPE	98,556	-	2,011	-	100,567
5429000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5444000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	286,121	-	5,839	-	291,960
										OPE	124,904	-	2,549	-	127,453
5445000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	9	8314	SAL	195,545	-	3,991	-	199,536
										OPE	98,556	-	2,011	-	100,567
5457000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5464000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5465000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5466000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	137,890	-	11,990	-	149,880
										OPE	79,233	-	6,890	-	86,123
5467000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5489000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	6	7863	SAL	184,938	-	3,774	-	188,712
										OPE	95,470	-	1,948	-	97,418
5493000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	5	3952	SAL	92,951	-	1,897	-	94,848
										OPE	68,711	-	1,402	-	70,113
5501000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5506000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5507000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	7	8713	SAL	204,930	-	4,182	-	209,112
										OPE	101,285	-	2,067	-	103,352
5508000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
5509000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	4	7128	SAL	167,651	-	3,421	-	171,072
										OPE	90,441	-	1,846	-	92,287
5523000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5529000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
5532000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5695	SAL	132,580	-	4,100	-	136,680
										OPE	79,814	-	2,468	-	82,282
5547000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	118,632	-	-	-	118,632
										OPE	77,032	-	-	-	77,032
5564000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	118,632	-	-	-	118,632
										OPE	77,032	-	-	-	77,032
5579000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5595000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	84,401	-	1,722	-	86,123
5601000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5602000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5603000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
5604000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5610000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5611000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5612000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5613000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5614000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5615000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5616000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5619000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	286,121	-	5,839	-	291,960
										OPE	124,904	-	2,549	-	127,453
5631000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	241,584	-	-	-	241,584
										OPE	112,798	-	-	-	112,798
5653000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	6	4118	SAL	96,855	-	1,977	-	98,832
										OPE	69,847	-	1,425	-	71,272
5665000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	224,428	-	4,580	-	229,008
										OPE	106,957	-	2,183	-	109,140

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5667000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	215,043	-	4,389	-	219,432
										OPE	104,228	-	2,127	-	106,355
5677000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5678000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3952	SAL	92,951	-	1,897	-	94,848
										OPE	68,711	-	1,402	-	70,113
5679000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5680000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	9	4715	SAL	110,897	-	2,263	-	113,160
										OPE	73,932	-	1,509	-	75,441
5681000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5682000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	9	4715	SAL	110,897	-	2,263	-	113,160
										OPE	73,932	-	1,509	-	75,441
5683000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	8	4499	SAL	105,816	-	2,160	-	107,976
										OPE	72,453	-	1,479	-	73,932
5685000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	6	7863	SAL	184,938	-	3,774	-	188,712
										OPE	95,470	-	1,948	-	97,418
5720000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PP	1	0.50	12	9	9588	SAL	115,056	-	-	-	115,056
										OPE	54,731	-	-	-	54,731
5721000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	9	5965	SAL	143,160	-	-	-	143,160
										OPE	84,168	-	-	-	84,168
5740000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3952	SAL	92,951	-	1,897	-	94,848
										OPE	68,711	-	1,402	-	70,113
5742000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	2	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5743000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5744000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3952	SAL	92,951	-	1,897	-	94,848
										OPE	68,711	-	1,402	-	70,113
5745000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	75,491	-	1,541	-	77,032
5746000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	6	4118	SAL	96,855	-	1,977	-	98,832
										OPE	69,847	-	1,425	-	71,272
5747000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5748000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	6	7863	SAL	184,938	-	3,774	-	188,712
										OPE	95,470	-	1,948	-	97,418
5749000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5752000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5753000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5754000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5758000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5760000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3952	SAL	92,951	-	1,897	-	94,848
										OPE	68,711	-	1,402	-	70,113
6258000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
6273000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
6359000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
6376000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
Total Salary											20,689,796	-	521,814	-	21,211,610
Total OPE											11,876,225	-	305,809	-	12,182,034
Total Personal Services					**153**	**141.38**					**32,566,021**	**-**	**827,623**	**-**	**33,393,644**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
1175000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	6	8314	SAL	129,698	-	69,838	-	199,536
										OPE	65,369	-	35,198	-	100,567
5199000	MESN Z7081 AF	BUSINESS OPERATIONS ADMINISTRATC	40X	PF	1	1.00	24	10	17074	SAL	368,798	-	40,978	-	409,776
										OPE	141,242	-	15,694	-	156,936
6062000	MENN Z0119 AF	EXECUTIVE SUPPORT SPECIALIST 2	20	PF	1	1.00	24	9	6469	SAL	139,730	-	15,526	-	155,256
										OPE	78,917	-	8,769	-	87,686
Total Salary											638,226	-	126,342	-	764,568
Total OPE											285,528	-	59,661	-	345,189
Total Personal Services					**3**	**3.00**					**923,754**	**-**	**186,003**	**-**	**1,109,757**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
2407000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	43,894	-	74,738	-	118,632
										OPE	28,502	-	48,530	-	77,032
5265000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5431000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5432000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5437000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6006000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	5	3952	SAL	63,548	-	31,300	-	94,848
										OPE	46,976	-	23,137	-	70,113
6011000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	107,976	-	-	-	107,976
										OPE	73,932	-	-	-	73,932
6012000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	4499	SAL	72,344	-	35,632	-	107,976
										OPE	49,534	-	24,398	-	73,932
6018000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	100,420	-	49,460	-	149,880
										OPE	57,702	-	28,421	-	86,123
6024000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6034000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	100,420	-	49,460	-	149,880
										OPE	57,702	-	28,421	-	86,123
6036000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	149,880	-	-	-	149,880
										OPE	86,123	-	-	-	86,123
6040000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	79,483	-	39,149	-	118,632
										OPE	51,611	-	25,421	-	77,032
6045000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	8	4118	SAL	98,832	-	-	-	98,832
										OPE	71,272	-	-	-	71,272
6055000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	149,880	-	-	-	149,880
										OPE	86,123	-	-	-	86,123
6056000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	149,880	-	-	-	149,880

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	86,123	-	-	-	86,123
6058000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6067000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	218,853	-	73,107	-	291,960
										OPE	95,539	-	31,914	-	127,453
6097000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	221,247	-	70,713	-	291,960
										OPE	96,584	-	30,869	-	127,453
6108000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	9	6866	SAL	156,545	-	8,239	-	164,784
										OPE	85,935	-	4,523	-	90,458
6111000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	7923	SAL	142,899	-	47,253	-	190,152
										OPE	73,525	-	24,313	-	97,838
6135000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	149,880	-	-	-	149,880
										OPE	86,123	-	-	-	86,123
6232000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	43,894	-	74,738	-	118,632
										OPE	28,502	-	48,530	-	77,032
6279000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	4	3785	SAL	60,863	-	29,977	-	90,840
										OPE	46,194	-	22,753	-	68,947
6281000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	79,483	-	39,149	-	118,632
										OPE	51,611	-	25,421	-	77,032
6306000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	184,329	-	57,255	-	241,584
										OPE	86,065	-	26,733	-	112,798
6315000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	4	3785	SAL	60,863	-	29,977	-	90,840
										OPE	46,194	-	22,753	-	68,947
6322000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6351000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6355000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6384000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	7	3952	SAL	-	-	94,848	-	94,848
										OPE	-	-	70,113	-	70,113

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6405000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	10	7206	SAL	-	-	172,944	-	172,944
										OPE	-	-	92,831	-	92,831
6410000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	7923	SAL	140,332	-	49,820	-	190,152
										OPE	72,204	-	25,634	-	97,838
6411000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	8	7206	SAL	127,633	-	45,311	-	172,944
										OPE	68,509	-	24,322	-	92,831
6412000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	100,420	-	49,460	-	149,880
										OPE	57,702	-	28,421	-	86,123
6415000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	79,483	-	39,149	-	118,632
										OPE	51,611	-	25,421	-	77,032
6419000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	100,420	-	49,460	-	149,880
										OPE	57,702	-	28,421	-	86,123
6426000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	181,626	-	47,382	-	229,008
										OPE	86,559	-	22,581	-	109,140
6427000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
6447000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	6	6549	SAL	110,636	-	46,540	-	157,176
										OPE	62,116	-	26,129	-	88,245
6454000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	79,483	-	39,149	-	118,632
										OPE	51,611	-	25,421	-	77,032
6509000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
6512000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
6513000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	-	-	264,672	-	264,672
										OPE	-	-	119,515	-	119,515
6515000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
6517000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
6533000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	10	9588	SAL	154,175	-	75,937	-	230,112

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	73,340	-	36,122	-	109,462
6535000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	7923	SAL	127,402	-	62,750	-	190,152
										OPE	65,551	-	32,287	-	97,838
6536000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	7923	SAL	127,402	-	62,750	-	190,152
										OPE	65,551	-	32,287	-	97,838
6537000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	7923	SAL	127,402	-	62,750	-	190,152
										OPE	65,551	-	32,287	-	97,838
6540000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	3	5607	SAL	90,161	-	44,407	-	134,568
										OPE	54,717	-	26,950	-	81,667
6615000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6619000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	8	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
6624000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6625000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6626000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6627000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6628000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	5	6866	SAL	-	-	164,784	-	164,784
										OPE	-	-	90,458	-	90,458
6629000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	-	-	229,008	-	229,008
										OPE	-	-	109,140	-	109,140
6630000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	6	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
6632000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
6653000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PP	1	0.50	12	10	6245	SAL	-	-	74,940	-	74,940
										OPE	-	-	43,061	-	43,061

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6666000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	149,880	-	-	-	149,880
										OPE	86,123	-	-	-	86,123
6667000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	8	7923	SAL	190,152	-	-	-	190,152
										OPE	97,838	-	-	-	97,838
6693000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	60,502	-	58,130	-	118,632
										OPE	39,286	-	37,746	-	77,032
6694000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	60,502	-	58,130	-	118,632
										OPE	39,286	-	37,746	-	77,032
6695000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4943	SAL	60,502	-	58,130	-	118,632
										OPE	39,286	-	37,746	-	77,032
Total Salary											5,013,346	-	5,273,834	-	10,287,180
Total OPE											2,841,407	-	2,978,865	-	5,820,272
Total Personal Services					**67**	**66.50**					**7,854,753**	**-**	**8,252,699**	**-**	**16,107,452**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6514000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	10	7206	SAL	-	-	172,944	-	172,944
										OPE	-	-	92,831	-	92,831
6516000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	-	-	241,584	-	241,584
										OPE	-	-	112,798	-	112,798
6563000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	-	-	209,112	-	209,112
										OPE	-	-	103,352	-	103,352
6591000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	7	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6616000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	3	5169	SAL	-	-	124,056	-	124,056
										OPE	-	-	78,609	-	78,609
6617000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	7	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6618000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6631000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	7206	SAL	-	-	172,944	-	172,944
										OPE	-	-	92,831	-	92,831
6644000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
6654000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	7206	SAL	-	-	172,944	-	172,944
										OPE	-	-	92,831	-	92,831
Total Salary											-	-	1,660,752	-	1,660,752
Total OPE											-	-	908,330	-	908,330
Total Personal Services					**10**	**10.00**					**-**	**-**	**2,569,082**	**-**	**2,569,082**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
3263000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5021000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	6	4499	SAL	102,577	-	5,399	-	107,976
										OPE	70,235	-	3,697	-	73,932
5035000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	129,846	-	6,834	-	136,680
										OPE	78,168	-	4,114	-	82,282
5126000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	7923	SAL	180,644	-	9,508	-	190,152
										OPE	92,946	-	4,892	-	97,838
5148000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
5150000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
5154000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	277,362	-	14,598	-	291,960
										OPE	121,080	-	6,373	-	127,453
5155000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	8713	SAL	198,656	-	10,456	-	209,112
										OPE	98,184	-	5,168	-	103,352
5159000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	229,505	-	12,079	-	241,584
										OPE	107,158	-	5,640	-	112,798
5161000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
5173000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
5180000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	3	8658	SAL	197,402	-	10,390	-	207,792
										OPE	97,820	-	5,148	-	102,968
5191000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	7562	SAL	172,414	-	9,074	-	181,488
										OPE	90,551	-	4,766	-	95,317
5196000	MMS X7743 AP	REVENUE MANAGER 3	35X	PF	1	1.00	24	8	12165	SAL	277,362	-	14,598	-	291,960
										OPE	121,080	-	6,373	-	127,453
5283000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
5284000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	229,505	-	12,079	-	241,584

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	107,158	-	5,640	-	112,798
5302000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	229,505	-	12,079	-	241,584
										OPE	107,158	-	5,640	-	112,798
5306000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	7562	SAL	172,414	-	9,074	-	181,488
										OPE	90,551	-	4,766	-	95,317
5362000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
5379000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
6421000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
6436000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
6437000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	7562	SAL	172,414	-	9,074	-	181,488
										OPE	90,551	-	4,766	-	95,317
6438000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
6441000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	123,553	-	6,503	-	130,056
										OPE	76,337	-	4,018	-	80,355
6442000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	123,553	-	6,503	-	130,056
										OPE	76,337	-	4,018	-	80,355
6443000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	277,362	-	14,598	-	291,960
										OPE	121,080	-	6,373	-	127,453
6448000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
6449000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	149,317	-	7,859	-	157,176
										OPE	83,833	-	4,412	-	88,245
6450000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	208,460	-	10,972	-	219,432
										OPE	101,037	-	5,318	-	106,355
6453000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	229,505	-	12,079	-	241,584
										OPE	107,158	-	5,640	-	112,798

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6478000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	10	9588	SAL	218,606	-	11,506	-	230,112
										OPE	103,989	-	5,473	-	109,462
6564000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
6565000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
6566000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	157,176	-	-	-	157,176
										OPE	88,245	-	-	-	88,245
6573000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
6574000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	6549	SAL	157,176	-	-	-	157,176
										OPE	88,245	-	-	-	88,245
6575000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
6579000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	5	7206	SAL	172,944	-	-	-	172,944
										OPE	92,831	-	-	-	92,831
6580000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	8713	SAL	209,112	-	-	-	209,112
										OPE	103,352	-	-	-	103,352
6581000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	7923	SAL	190,152	-	-	-	190,152
										OPE	97,838	-	-	-	97,838
6582000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
6583000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
6584000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	219,432	-	-	-	219,432
										OPE	106,355	-	-	-	106,355
6585000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	291,960	-	-	-	291,960
										OPE	127,453	-	-	-	127,453
6587000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	241,584	-	-	-	241,584
										OPE	112,798	-	-	-	112,798
6655000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	8	7923	SAL	186,349	-	3,803	-	190,152

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	95,881	-	1,957	-	97,838
Total Salary											9,393,005	-	332,755	-	9,725,760
Total OPE											4,663,347	-	164,412	-	4,827,759
Total Personal Services					**47**	**47.00**					**14,056,352**	**-**	**497,167**	**-**	**14,553,519**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6510000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6592000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
6657000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	10	9588	SAL	-	-	230,112	-	230,112
										OPE	-	-	109,462	-	109,462
6658000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	7	5695	SAL	-	-	136,680	-	136,680
										OPE	-	-	82,282	-	82,282
6659000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
6660000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	8314	SAL	-	-	199,536	-	199,536
										OPE	-	-	100,567	-	100,567
6661000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
6662000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	-	-	264,672	-	264,672
										OPE	-	-	119,515	-	119,515
6668000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	7	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6669000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6670000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
6671000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	8	5965	SAL	-	-	143,160	-	143,160
										OPE	-	-	84,168	-	84,168
6672000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PP	1	0.50	12	10	6549	SAL	-	-	78,588	-	78,588
										OPE	-	-	44,122	-	44,122
6715000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	0.75	18	5	5169	SAL	-	-	93,042	-	93,042
										OPE	-	-	58,957	-	58,957
Total Salary											-	-	2,216,838	-	2,216,838
Total OPE											-	-	1,208,300	-	1,208,300

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
Total Personal Services					**14**	**13.25**					**-**	**-**	**3,425,138**	**-**	**3,425,138**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6643000	MESN Z7081 AF	BUSINESS OPERATIONS ADMINISTRATC	40X	PF	1	1.00	24	10	17074	SAL	-	-	409,776	-	409,776
										OPE	-	-	156,936	-	156,936
Total Salary											-	-	409,776	-	409,776
Total OPE											-	-	156,936	-	156,936
Total Personal Services					**1**	**1.00**					**-**	**-**	**566,712**	**-**	**566,712**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
3492000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	6	4118	SAL	90,925	-	7,907	-	98,832
										OPE	65,570	-	5,702	-	71,272
5296000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	7	3952	SAL	92,951	-	1,897	-	94,848
										OPE	68,711	-	1,402	-	70,113
5381000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	8	4118	SAL	96,855	-	1,977	-	98,832
										OPE	69,847	-	1,425	-	71,272
5447000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5448000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	153,676	-	55,436	-	209,112
										OPE	75,953	-	27,399	-	103,352
5461000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	8	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5548000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5552000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
5561000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	5	4715	SAL	113,160	-	-	-	113,160
										OPE	75,441	-	-	-	75,441
5562000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	143,160	-	-	-	143,160
										OPE	84,168	-	-	-	84,168
5565000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	107,976	-	-	-	107,976
										OPE	73,932	-	-	-	73,932
5607000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	204,930	-	4,182	-	209,112
										OPE	101,285	-	2,067	-	103,352
5608000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	105,816	-	2,160	-	107,976
										OPE	72,453	-	1,479	-	73,932
5635000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5654000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5659000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	78,748	-	1,607	-	80,355
5666000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	8	11028	SAL	259,379	-	5,293	-	264,672
										OPE	117,125	-	2,390	-	119,515
6013000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	105,816	-	2,160	-	107,976
										OPE	72,453	-	1,479	-	73,932
6019000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6027000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	7	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
6070000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	236,752	-	4,832	-	241,584
										OPE	110,542	-	2,256	-	112,798
6083000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6085000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	9	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
6088000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	9	5695	SAL	133,946	-	2,734	-	136,680
										OPE	80,636	-	1,646	-	82,282
6165000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6237000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	-	-	124,056	-	124,056
										OPE	-	-	78,609	-	78,609
6238000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	-	-	107,976	-	107,976
										OPE	-	-	73,932	-	73,932
6242000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	224,428	-	4,580	-	229,008
										OPE	106,957	-	2,183	-	109,140
6255000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
6270000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6289000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	-	-	107,976	-	107,976
										OPE	-	-	73,932	-	73,932

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6307000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	4	7562	SAL	-	-	181,488	-	181,488
										OPE	-	-	95,317	-	95,317
6314000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
6344000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6349000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	8	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6353000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6354000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
6356000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
6373000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6383000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
6491000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	-	-	188,712	-	188,712
										OPE	-	-	97,418	-	97,418
6562000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	-	-	188,712	-	188,712
										OPE	-	-	97,418	-	97,418
6635000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6636000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6637000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
6640000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PP	1	0.50	12	10	5419	SAL	-	-	65,028	-	65,028
										OPE	-	-	40,178	-	40,178
6641000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	3	7206	SAL	-	-	172,944	-	172,944

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	-	-	92,831	-	92,831
7001000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	6245	SAL	79,436	-	71,942	-	151,378
										OPE	45,645	-	41,339	-	86,984
7005000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	0.88	21	5	4300	SAL	-	-	90,300	-	90,300
										OPE	-	-	63,475	-	63,475
7006000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	0.88	21	5	4300	SAL	-	-	90,300	-	90,300
										OPE	-	-	63,475	-	63,475
7007000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	0.88	21	5	3952	SAL	-	-	82,992	-	82,992
										OPE	-	-	61,350	-	61,350
7008000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	0.88	21	5	3952	SAL	-	-	82,992	-	82,992
										OPE	-	-	61,350	-	61,350
Total Salary											4,691,047	-	2,432,439	-	7,123,486
Total OPE											2,752,748	-	1,488,517	-	4,241,265
Total Personal Services					**52**	**51.02**					**7,443,795**	**-**	**3,920,956**	**-**	**11,364,751**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
2306000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	286,121	-	5,839	-	291,960
										OPE	124,904	-	2,549	-	127,453
5157000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	224,428	-	4,580	-	229,008
										OPE	106,957	-	2,183	-	109,140
5422000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5423000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5433000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5438000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5439000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	5	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
5440000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
5441000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5443000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	224,428	-	4,580	-	229,008
										OPE	106,957	-	2,183	-	109,140
5450000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
5451000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	5	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
5452000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	10	7206	SAL	169,485	-	3,459	-	172,944
										OPE	90,974	-	1,857	-	92,831
5468000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
5469000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5471000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	71,092	-	1,451	-	72,543
5474000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	184,938	-	3,774	-	188,712
										OPE	95,470	-	1,948	-	97,418
5478000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
5479000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
5484000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5485000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
5486000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5494000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5495000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5496000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
5497000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	4118	SAL	96,855	-	1,977	-	98,832
										OPE	69,847	-	1,425	-	71,272
5499000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5500000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5514000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5515000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5516000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5546000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	229,008	-	-	-	229,008
										OPE	109,140	-	-	-	109,140
5549000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
5550000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	103,200	-	-	-	103,200
										OPE	72,543	-	-	-	72,543
5551000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
5553000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
5554000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
5555000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	103,200	-	-	-	103,200
										OPE	72,543	-	-	-	72,543
5556000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	124,056	-	-	-	124,056
										OPE	78,609	-	-	-	78,609
5557000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
5559000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
5560000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	6	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
5563000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	188,712	-	-	-	188,712
										OPE	97,418	-	-	-	97,418
5576000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5577000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5578000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	8	7128	SAL	167,651	-	3,421	-	171,072
										OPE	90,441	-	1,846	-	92,287
5581000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	140,297	-	2,863	-	143,160

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	82,485	-	1,683	-	84,168
5582000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	5	4715	SAL	110,897	-	2,263	-	113,160
										OPE	73,932	-	1,509	-	75,441
5583000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5584000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5586000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5589000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	146,882	-	2,998	-	149,880
										OPE	84,401	-	1,722	-	86,123
5590000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5591000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	5	4715	SAL	110,897	-	2,263	-	113,160
										OPE	73,932	-	1,509	-	75,441
5593000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
5596000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5605000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	184,938	-	3,774	-	188,712
										OPE	95,470	-	1,948	-	97,418
5632000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
5633000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5636000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5637000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5639000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5640000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	140,297	-	2,863	-	143,160
										OPE	82,485	-	1,683	-	84,168
5655000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5656000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5657000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
5658000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5661000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
5662000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5663000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
5664000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	5	6164	SAL	144,977	-	2,959	-	147,936
										OPE	83,846	-	1,711	-	85,557
6014000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	-	-	103,200	-	103,200
										OPE	-	-	72,543	-	72,543
6015000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6017000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
6025000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6026000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4715	SAL	113,160	-	-	-	113,160
										OPE	75,441	-	-	-	75,441
6030000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6033000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	78,748	-	1,607	-	80,355
6043000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6052000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
6059000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6080000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	204,930	-	4,182	-	209,112
										OPE	101,285	-	2,067	-	103,352
6084000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6086000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6089000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6090000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6091000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	5	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
6093000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6094000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	184,938	-	3,774	-	188,712
										OPE	95,470	-	1,948	-	97,418
6100000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	9	7490	SAL	179,760	-	-	-	179,760
										OPE	94,815	-	-	-	94,815
6110000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6112000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6113000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6117000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4943	SAL	116,259	-	2,373	-	118,632
										OPE	75,491	-	1,541	-	77,032
6129000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6131000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	103,200	-	-	-	103,200
										OPE	72,543	-	-	-	72,543
6132000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
6133000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6134000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
6163000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6257000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6263000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
6271000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4715	SAL	110,897	-	2,263	-	113,160
										OPE	73,932	-	1,509	-	75,441
6272000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6301000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6303000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
6321000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6346000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6357000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	78,748	-	1,607	-	80,355
6358000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
6360000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6361000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6362000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
6363000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6364000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
6365000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	121,575	-	2,481	-	124,056
										OPE	77,037	-	1,572	-	78,609
6366000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6367000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	6549	SAL	154,032	-	3,144	-	157,176
										OPE	86,480	-	1,765	-	88,245
6368000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
6369000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6372000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6377000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6379000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	127,455	-	2,601	-	130,056
										OPE	78,748	-	1,607	-	80,355
6380000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
6388000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6420000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	87,138	-	42,918	-	130,056
										OPE	53,838	-	26,517	-	80,355
6440000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	103,200	-	-	-	103,200
										OPE	72,543	-	-	-	72,543
6444000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	101,136	-	2,064	-	103,200
										OPE	71,092	-	1,451	-	72,543
6446000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
6511000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6568000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	149,880	-	-	-	149,880
										OPE	86,123	-	-	-	86,123
6569000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	143,160	-	-	-	143,160
										OPE	84,168	-	-	-	84,168
6570000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	130,056	-	-	-	130,056
										OPE	80,355	-	-	-	80,355
6620000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	4118	SAL	-	-	98,832	-	98,832
										OPE	-	-	71,272	-	71,272
6621000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6622000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	-	-	103,200	-	103,200
										OPE	-	-	72,543	-	72,543
6623000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
7002000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	0.75	18	5	4300	SAL	75,852	-	1,548	-	77,400
										OPE	53,319	-	1,088	-	54,407
Total Salary											17,129,483	-	1,415,653	-	18,545,136
Total OPE											10,353,706	-	898,472	-	11,252,178

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
Total Personal Services					**138**	**137.75**					**27,483,189**	**-**	**2,314,125**	**-**	**29,797,314**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
2413000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5965	SAL	-	-	143,160	-	143,160
										OPE	-	-	84,168	-	84,168
6022000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	-	-	143,160	-	143,160
										OPE	-	-	84,168	-	84,168
6031000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6114000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
6161000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6228000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6239000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6240000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	-	-	124,056	-	124,056
										OPE	-	-	78,609	-	78,609
6285000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6286000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6287000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6385000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	-	-	124,056	-	124,056
										OPE	-	-	78,609	-	78,609
6386000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4715	SAL	-	-	113,160	-	113,160
										OPE	-	-	75,441	-	75,441
6387000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6389000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6391000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	-	-	103,200	-	103,200

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	-	-	72,543	-	72,543
6392000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6393000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6396000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6402000	OAS C0861 AP	PROGRAM ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	-	-	209,112	-	209,112
										OPE	-	-	103,352	-	103,352
6481000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6482000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6483000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	4499	SAL	-	-	107,976	-	107,976
										OPE	-	-	73,932	-	73,932
6484000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6485000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6486000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6487000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	-	-	103,200	-	103,200
										OPE	-	-	72,543	-	72,543
6488000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
6489000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6490000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6494000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6495000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6496000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6497000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6498000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6499000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6500000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6502000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6503000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6504000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	-	-	103,200	-	103,200
										OPE	-	-	72,543	-	72,543
6529000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5965	SAL	-	-	143,160	-	143,160
										OPE	-	-	84,168	-	84,168
6530000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	-	-	229,008	-	229,008
										OPE	-	-	109,140	-	109,140
6531000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	-	-	188,712	-	188,712
										OPE	-	-	97,418	-	97,418
6551000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6552000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4715	SAL	-	-	113,160	-	113,160
										OPE	-	-	75,441	-	75,441
6553000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6554000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	-	-	124,056	-	124,056

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	-	-	78,609	-	78,609
6555000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6556000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6557000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6558000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6559000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6560000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	4300	SAL	-	-	103,200	-	103,200
										OPE	-	-	72,543	-	72,543
6572000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	-	-	291,960	-	291,960
										OPE	-	-	127,453	-	127,453
6633000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6634000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
6638000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	5	4715	SAL	-	-	113,160	-	113,160
										OPE	-	-	75,441	-	75,441
6639000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	-	-	143,160	-	143,160
										OPE	-	-	84,168	-	84,168
6642000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	-	-	188,712	-	188,712
										OPE	-	-	97,418	-	97,418
7003000	OAS C0861 AP	PROGRAM ANALYST 2	27	PF	1	0.88	21	3	6245	SAL	-	-	131,145	-	131,145
										OPE	-	-	75,358	-	75,358
7004000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	0.88	21	3	5607	SAL	-	-	117,747	-	117,747
										OPE	-	-	71,460	-	71,460
7009000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	0.88	21	5	4715	SAL	-	-	99,015	-	99,015
										OPE	-	-	66,011	-	66,011

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
7010000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	0.88	21	5	4715	SAL	-	-	99,015	-	99,015
										OPE	-	-	66,011	-	66,011
7011000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	0.88	21	5	4300	SAL	-	-	90,300	-	90,300
										OPE	-	-	63,475	-	63,475
7012000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	0.88	21	5	4300	SAL	-	-	90,300	-	90,300
										OPE	-	-	63,475	-	63,475
7013000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	0.88	21	5	4300	SAL	-	-	90,300	-	90,300
										OPE	-	-	63,475	-	63,475
Total Salary											-	-	8,679,726	-	8,679,726
Total OPE											-	-	5,294,171	-	5,294,171
Total Personal Services					**66**	**65.16**					**-**	**-**	**13,973,897**	**-**	**13,973,897**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
8033000	OAS C5632 AP	TAX AUDITOR 2	28	PP	1	0.23	5.5	3	6549	SAL	-	-	36,020	-	36,020
										OPE	-	-	21,108	-	21,108
8034000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
8035000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	7562	SAL	-	-	181,488	-	181,488
										OPE	-	-	95,317	-	95,317
8036000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
8037000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	7562	SAL	-	-	181,488	-	181,488
										OPE	-	-	95,317	-	95,317
8038000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	7562	SAL	-	-	181,488	-	181,488
										OPE	-	-	95,317	-	95,317
8039000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	7923	SAL	-	-	190,152	-	190,152
										OPE	-	-	97,838	-	97,838
8040000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	-	-	136,680	-	136,680
										OPE	-	-	82,282	-	82,282
8041000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	-	-	241,584	-	241,584
										OPE	-	-	112,798	-	112,798
8042000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	-	-	241,584	-	241,584
										OPE	-	-	112,798	-	112,798
8044000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	-	-	291,960	-	291,960
										OPE	-	-	127,453	-	127,453
8046000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	-	-	241,584	-	241,584
										OPE	-	-	112,798	-	112,798
8047000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	-	-	241,584	-	241,584
										OPE	-	-	112,798	-	112,798
8048000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	-	-	241,584	-	241,584
										OPE	-	-	112,798	-	112,798
8049000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	7562	SAL	-	-	181,488	-	181,488
										OPE	-	-	95,317	-	95,317
8051000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	6245	SAL	-	-	149,880	-	149,880

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	-	-	86,123	-	86,123
8052000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	12165	SAL	-	-	291,960	-	291,960
										OPE	-	-	127,453	-	127,453
8054000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
8066000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	9	5965	SAL	-	-	143,160	-	143,160
										OPE	-	-	84,168	-	84,168
8067000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
8068000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
8069000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	9	5965	SAL	-	-	143,160	-	143,160
										OPE	-	-	84,168	-	84,168
8070000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
8071000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
8072000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
8076000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	4300	SAL	-	-	103,200	-	103,200
										OPE	-	-	72,543	-	72,543
8077000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3952	SAL	-	-	94,848	-	94,848
										OPE	-	-	70,113	-	70,113
8107000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
8108000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	7923	SAL	-	-	190,152	-	190,152
										OPE	-	-	97,838	-	97,838
8109000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	5169	SAL	-	-	124,056	-	124,056
										OPE	-	-	78,609	-	78,609
8110000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	8	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
8111000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5965	SAL	-	-	143,160	-	143,160
										OPE	-	-	84,168	-	84,168
8112000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	6	4943	SAL	-	-	118,632	-	118,632
										OPE	-	-	77,032	-	77,032
8113000	MMS X7743 AP	REVENUE MANAGER 3	35X	PF	1	1.00	24	10	13392	SAL	-	-	321,408	-	321,408
										OPE	-	-	136,020	-	136,020
8114000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	4	3785	SAL	-	-	90,840	-	90,840
										OPE	-	-	68,947	-	68,947
8115000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
8116000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
8117000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
8118000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
8119000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
8120000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
8121000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
8122000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
8123000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
8124000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	9	10512	SAL	-	-	252,288	-	252,288
										OPE	-	-	115,912	-	115,912
8140000	OAS C0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	10	11065	SAL	-	-	265,560	-	265,560
										OPE	-	-	119,773	-	119,773
8141000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	-	-	106,355	-	106,355
8142000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	9143	SAL	-	-	219,432	-	219,432
										OPE	-	-	106,355	-	106,355
8262000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	8314	SAL	-	-	199,536	-	199,536
										OPE	-	-	100,567	-	100,567
8263000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6866	SAL	-	-	164,784	-	164,784
										OPE	-	-	90,458	-	90,458
Total Salary											-	-	9,199,124	-	9,199,124
Total OPE											-	-	4,770,241	-	4,770,241
Total Personal Services					**50**	**49.23**					**-**	**-**	**13,969,365**	**-**	**13,969,365**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
3085000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	34	PF	1	1.00	24	10	12336	SAL	227,969	-	68,095	-	296,064
										OPE	99,058	-	29,589	-	128,647
3089000	MMS X7883 IP	INFORMATION TECHNOLOGY MANAGEF	35X	PF	1	1.00	24	10	15502	SAL	286,477	-	85,571	-	372,048
										OPE	114,307	-	34,144	-	148,451
3091000	MESN Z7442 IP	CHIEF INFORMATION ADMINISTRATOR '	38X	PF	1	1.00	24	10	18825	SAL	347,886	-	103,914	-	451,800
										OPE	128,119	-	38,269	-	166,388
3616000	MENN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	9	5607	SAL	103,617	-	30,951	-	134,568
										OPE	62,884	-	18,783	-	81,667
Total Salary											965,949	-	288,531	-	1,254,480
Total OPE											404,368	-	120,785	-	525,153
Total Personal Services					**4**	**4.00**					**1,370,317**	**-**	**409,316**	**-**	**1,779,633**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
3088000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
3095000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	34	PF	1	1.00	24	10	12336	SAL	227,969	-	68,095	-	296,064
										OPE	99,058	-	29,589	-	128,647
3395000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3398000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3475000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3477000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
3498000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
3537000	MMS X7884 IP	INFORMATION TECHNOLOGY MANAGEF	33X	PF	1	1.00	24	10	14065	SAL	259,921	-	77,639	-	337,560
										OPE	108,335	-	32,360	-	140,695
3545000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3556000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	34	PF	1	1.00	24	10	12336	SAL	227,969	-	68,095	-	296,064
										OPE	99,058	-	29,589	-	128,647
3736000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3738000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	8	8317	SAL	153,698	-	45,910	-	199,608
										OPE	77,453	-	23,135	-	100,588
3739000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
3740000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
4282000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
5295000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	90,801	-	27,123	-	117,924
5418000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	7070	SAL	130,654	-	39,026	-	169,680
										OPE	70,750	-	21,133	-	91,883
6352000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	10	9115	SAL	168,445	-	50,315	-	218,760
										OPE	81,742	-	24,417	-	106,159
Total Salary											3,468,029	-	1,035,907	-	4,503,936
Total OPE											1,598,188	-	477,384	-	2,075,572
Total Personal Services					**18**	**18.00**					**5,066,217**	**-**	**1,513,291**	**-**	**6,579,508**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
3082000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	34	PF	1	1.00	24	10	12336	SAL	227,969	-	68,095	-	296,064
										OPE	99,058	-	29,589	-	128,647
3476000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
3542000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3733000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	4	7402	SAL	136,789	-	40,859	-	177,648
										OPE	72,534	-	21,666	-	94,200
Total Salary											744,799	-	222,473	-	967,272
Total OPE											347,630	-	103,838	-	451,468
Total Personal Services					**4**	**4.00**					**1,092,429**	**-**	**326,311**	**-**	**1,418,740**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
0003258	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.36	8.63	8	3651	SAL	24,261	-	7,247	-	31,508
										OPE	19,335	-	5,776	-	25,111
0003288	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	9	3785	SAL	29,145	-	8,706	-	37,851
										OPE	22,121	-	6,607	-	28,728
0003289	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	8	3651	SAL	28,113	-	8,397	-	36,510
										OPE	21,820	-	6,518	-	28,338
0003290	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	9	3785	SAL	29,145	-	8,706	-	37,851
										OPE	22,121	-	6,607	-	28,728
0003291	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	8	3651	SAL	28,113	-	8,397	-	36,510
										OPE	21,820	-	6,518	-	28,338
0003294	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.61	14.71	10	3952	SAL	44,763	-	13,371	-	58,134
										OPE	33,485	-	10,002	-	43,487
0003301	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.58	14.03	8	3651	SAL	39,442	-	11,782	-	51,224
										OPE	31,937	-	9,540	-	41,477
0003305	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.36	8.63	8	3651	SAL	24,261	-	7,247	-	31,508
										OPE	19,335	-	5,776	-	25,111
0003313	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3952	SAL	30,644	-	9,153	-	39,797
										OPE	23,920	-	7,145	-	31,065
0003315	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301
										OPE	24,706	-	7,380	-	32,086
0003316	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3952	SAL	30,644	-	9,153	-	39,797
										OPE	23,920	-	7,145	-	31,065
0003317	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301
										OPE	24,706	-	7,380	-	32,086
0003318	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301
										OPE	24,706	-	7,380	-	32,086
0003319	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301
										OPE	24,706	-	7,380	-	32,086
0003321	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301
										OPE	24,706	-	7,380	-	32,086
0003331	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	24,706	-	7,380	-	32,086
0003333	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301
										OPE	24,706	-	7,380	-	32,086
0003334	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301
										OPE	24,706	-	7,380	-	32,086
0003335	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301
										OPE	24,706	-	7,380	-	32,086
0003337	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	4300	SAL	33,342	-	9,959	-	43,301
										OPE	24,706	-	7,380	-	32,086
0003367	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.36	8.59	10	4300	SAL	28,441	-	8,496	-	36,937
										OPE	20,553	-	6,139	-	26,692
0003368	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.06	8	3952	SAL	24,527	-	7,326	-	31,853
										OPE	19,413	-	5,799	-	25,212
0003370	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.06	8	3952	SAL	24,527	-	7,326	-	31,853
										OPE	19,413	-	5,799	-	25,212
0003373	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.41	9.9	8	3952	SAL	30,126	-	8,999	-	39,125
										OPE	22,405	-	6,693	-	29,098
0003378	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.25	5.99	10	4300	SAL	19,833	-	5,924	-	25,757
										OPE	13,954	-	4,168	-	18,122
0003480	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.99	23.76	8	3651	SAL	66,796	-	19,952	-	86,748
										OPE	52,173	-	15,584	-	67,757
0003486	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.99	23.76	10	3952	SAL	72,303	-	21,597	-	93,900
										OPE	53,774	-	16,063	-	69,837
0003506	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.44	10.5	8	3952	SAL	31,952	-	9,544	-	41,496
										OPE	24,301	-	7,259	-	31,560
0003670	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	9	4715	SAL	18,153	-	5,422	-	23,575
										OPE	12,101	-	3,615	-	15,716
0003671	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	9	4715	SAL	18,153	-	5,422	-	23,575
										OPE	12,101	-	3,615	-	15,716
1024000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	161,016	-	48,096	-	209,112
										OPE	79,581	-	23,771	-	103,352

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
1027000	MMS X7085 AP	BUSINESS OPERATIONS MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	203,797	-	60,875	-	264,672
										OPE	92,027	-	27,488	-	119,515
2145000	OAS C2511 AP	ELECTRONIC PUBLISHING DESIGN SPE	22	PF	1	1.00	24	5	5419	SAL	100,143	-	29,913	-	130,056
										OPE	61,873	-	18,482	-	80,355
2173000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
2303000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	161,016	-	48,096	-	209,112
										OPE	79,581	-	23,771	-	103,352
2304000	OAS C2511 AP	ELECTRONIC PUBLISHING DESIGN SPE	22	PF	1	1.00	24	10	6866	SAL	126,884	-	37,900	-	164,784
										OPE	69,653	-	20,805	-	90,458
2305000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	145,308	-	43,404	-	188,712
										OPE	75,012	-	22,406	-	97,418
2316000	OAS C2511 AP	ELECTRONIC PUBLISHING DESIGN SPE	22	PF	1	1.00	24	10	6866	SAL	126,884	-	37,900	-	164,784
										OPE	69,653	-	20,805	-	90,458
3033000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3034000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3036000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3041000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3043000	OAS C1475 IP	DATA ENTRY CONTROL TECHNICIAN	12	PF	1	1.00	24	10	4317	SAL	79,778	-	23,830	-	103,608
										OPE	55,949	-	16,712	-	72,661
3047000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3048000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	186,020	-	55,564	-	241,584
										OPE	86,854	-	25,944	-	112,798
3049000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	145,308	-	43,404	-	188,712
										OPE	75,012	-	22,406	-	97,418
3051000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	55,858	-	16,685	-	72,543
3054000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3111000	MMS X7743 AP	REVENUE MANAGER 3	35X	PF	1	1.00	24	10	13392	SAL	247,484	-	73,924	-	321,408
										OPE	104,735	-	31,285	-	136,020
3119000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	6	3785	SAL	69,947	-	20,893	-	90,840
										OPE	53,089	-	15,858	-	68,947
3126000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	9	4715	SAL	87,133	-	26,027	-	113,160
										OPE	58,090	-	17,351	-	75,441
3134000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	7	3952	SAL	73,033	-	21,815	-	94,848
										OPE	53,987	-	16,126	-	70,113
3135000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	6	3785	SAL	69,947	-	20,893	-	90,840
										OPE	53,089	-	15,858	-	68,947
3158000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3159000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3160000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	10	7206	SAL	133,167	-	39,777	-	172,944
										OPE	71,480	-	21,351	-	92,831
3161000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3163000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	83,142	-	24,834	-	107,976
										OPE	56,928	-	17,004	-	73,932
3165000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	9	8314	SAL	153,643	-	45,893	-	199,536
										OPE	77,437	-	23,130	-	100,567
3166000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3169000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3171000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
3172000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3174000	MMS X0113 AP	SUPPORT SERVICES SUPERVISOR 2	20	PF	1	1.00	24	4	5080	SAL	93,878	-	28,042	-	121,920
										OPE	60,052	-	17,937	-	77,989
3175000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	11028	SAL	203,797	-	60,875	-	264,672
										OPE	92,027	-	27,488	-	119,515
3177000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3196000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	100,143	-	29,913	-	130,056
										OPE	61,873	-	18,482	-	80,355
3197000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	83,142	-	24,834	-	107,976
										OPE	56,928	-	17,004	-	73,932
3206000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	83,142	-	24,834	-	107,976
										OPE	56,928	-	17,004	-	73,932
3210000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	145,308	-	43,404	-	188,712
										OPE	75,012	-	22,406	-	97,418
3214000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3215000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3219000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	100,143	-	29,913	-	130,056
										OPE	61,873	-	18,482	-	80,355
3221000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	8	4118	SAL	76,101	-	22,731	-	98,832
										OPE	54,879	-	16,393	-	71,272
3222000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3223000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3227000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3228000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	55,858	-	16,685	-	72,543
3239000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3254000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	7	3952	SAL	73,033	-	21,815	-	94,848
										OPE	53,987	-	16,126	-	70,113
3257000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	7	3952	SAL	73,033	-	21,815	-	94,848
										OPE	53,987	-	16,126	-	70,113
3258000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3393000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	9	7490	SAL	138,415	-	41,345	-	179,760
										OPE	73,008	-	21,807	-	94,815
3446000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	7	3952	SAL	73,033	-	21,815	-	94,848
										OPE	53,987	-	16,126	-	70,113
3447000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3452000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3459000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3460000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	83,142	-	24,834	-	107,976
										OPE	56,928	-	17,004	-	73,932
3466000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	7	3952	SAL	73,033	-	21,815	-	94,848
										OPE	53,987	-	16,126	-	70,113
3469000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	3	7206	SAL	133,167	-	39,777	-	172,944
										OPE	71,480	-	21,351	-	92,831
3482000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	161,016	-	48,096	-	209,112
										OPE	79,581	-	23,771	-	103,352
3483000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	83,142	-	24,834	-	107,976
										OPE	56,928	-	17,004	-	73,932
3495000	OAS C2511 AP	ELECTRONIC PUBLISHING DESIGN SPE	22	PF	1	1.00	24	3	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
3507000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3526000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	7	3952	SAL	73,033	-	21,815	-	94,848
										OPE	53,987	-	16,126	-	70,113
3528000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3529000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3547000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	7	3952	SAL	73,033	-	21,815	-	94,848
										OPE	53,987	-	16,126	-	70,113
3551000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3552000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	4499	SAL	83,142	-	24,834	-	107,976
										OPE	56,928	-	17,004	-	73,932
3561000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3563000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	6	5965	SAL	110,233	-	32,927	-	143,160
										OPE	64,809	-	19,359	-	84,168
3568000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3571000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3575000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	6	3785	SAL	69,947	-	20,893	-	90,840
										OPE	53,089	-	15,858	-	68,947
3576000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	5	4300	SAL	79,464	-	23,736	-	103,200
										OPE	55,858	-	16,685	-	72,543
3577000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	161,016	-	48,096	-	209,112
										OPE	79,581	-	23,771	-	103,352
3580000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3581000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	7	4300	SAL	79,464	-	23,736	-	103,200

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	55,858	-	16,685	-	72,543
3598000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3599000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3618000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	161,016	-	48,096	-	209,112
										OPE	79,581	-	23,771	-	103,352
3619000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	161,016	-	48,096	-	209,112
										OPE	79,581	-	23,771	-	103,352
3683000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3684000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3685000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4943	SAL	91,347	-	27,285	-	118,632
										OPE	59,315	-	17,717	-	77,032
3775000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	6245	SAL	115,408	-	34,472	-	149,880
										OPE	66,315	-	19,808	-	86,123
3776000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	7206	SAL	133,167	-	39,777	-	172,944
										OPE	71,480	-	21,351	-	92,831
5684000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	7863	SAL	184,938	-	3,774	-	188,712
										OPE	95,470	-	1,948	-	97,418
5719000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PP	1	0.50	12	8	3952	SAL	36,516	-	10,908	-	47,424
										OPE	26,994	-	8,063	-	35,057
6401000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	6245	SAL	115,408	-	34,472	-	149,880
										OPE	66,315	-	19,808	-	86,123
8082000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	4	6549	SAL	121,026	-	36,150	-	157,176
										OPE	67,949	-	20,296	-	88,245
8125000	OAS C0103 AP	OFFICE SPECIALIST 1	13	SP	1	0.38	9	10	4499	SAL	31,178	-	9,313	-	40,491
										OPE	21,348	-	6,377	-	27,725
8126000	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.38	9	10	4943	SAL	34,255	-	10,232	-	44,487
										OPE	22,243	-	6,644	-	28,887

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
8127000	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.38	9	5	3952	SAL	27,387	-	8,181	-	35,568
										OPE	20,246	-	6,047	-	26,293
8128000	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.38	9	5	3952	SAL	27,387	-	8,181	-	35,568
										OPE	20,246	-	6,047	-	26,293
8129000	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.25	6	8	3952	SAL	18,258	-	5,454	-	23,712
										OPE	13,497	-	4,031	-	17,528
8130000	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.25	6	8	3952	SAL	18,258	-	5,454	-	23,712
										OPE	13,497	-	4,031	-	17,528
8131000	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.21	5	8	3952	SAL	15,215	-	4,545	-	19,760
										OPE	11,248	-	3,360	-	14,608
8135000	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.17	4	10	3952	SAL	12,172	-	3,636	-	15,808
										OPE	8,997	-	2,688	-	11,685
Total Salary											10,663,531	-	3,133,726	-	13,797,257
Total OPE											6,637,529	-	1,956,058	-	8,593,587
Total Personal Services					**130**	**107.07**					**17,301,060**	**-**	**5,089,784**	**-**	**22,390,844**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
2404000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	150,926	-	45,082	-	196,008
										OPE	76,647	-	22,894	-	99,541
3080000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	150,926	-	45,082	-	196,008
										OPE	76,647	-	22,894	-	99,541
3090000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	10	9115	SAL	168,445	-	50,315	-	218,760
										OPE	81,742	-	24,417	-	106,159
3390000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
3471000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	150,926	-	45,082	-	196,008
										OPE	76,647	-	22,894	-	99,541
3534000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	150,926	-	45,082	-	196,008
										OPE	76,647	-	22,894	-	99,541
3582000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	8	9853	SAL	182,083	-	54,389	-	236,472
										OPE	85,710	-	25,602	-	111,312
3766000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	3	5917	SAL	109,346	-	32,662	-	142,008
										OPE	64,551	-	19,281	-	83,832
3774000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	3	5169	SAL	95,523	-	28,533	-	124,056
										OPE	60,529	-	18,080	-	78,609
4028000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	150,926	-	45,082	-	196,008
										OPE	76,647	-	22,894	-	99,541
4166000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	10	9115	SAL	168,445	-	50,315	-	218,760
										OPE	81,742	-	24,417	-	106,159
4290000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	150,926	-	45,082	-	196,008
										OPE	76,647	-	22,894	-	99,541
5190000	MMS X7884 IP	INFORMATION TECHNOLOGY MANAGEF	33X	PF	1	1.00	24	10	14065	SAL	259,921	-	77,639	-	337,560
										OPE	108,335	-	32,360	-	140,695
5472000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	3	5917	SAL	109,346	-	32,662	-	142,008
										OPE	64,551	-	19,281	-	83,832
6399000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	150,926	-	45,082	-	196,008
										OPE	76,647	-	22,894	-	99,541
6408000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	4	6198	SAL	114,539	-	34,213	-	148,752

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	66,061	-	19,733	-	85,794
8137000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	8167	SAL	150,926	-	45,082	-	196,008
										OPE	76,647	-	22,894	-	99,541
Total Salary											2,595,513	-	775,287	-	3,370,800
Total OPE											1,311,634	-	391,783	-	1,703,417
Total Personal Services					**17**	**17.00**					**3,907,147**	**-**	**1,167,070**	**-**	**5,074,217**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
2391000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3028000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	9	10316	SAL	190,640	-	56,944	-	247,584
										OPE	88,199	-	26,345	-	114,544
3078000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
3079000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
3083000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	5	7753	SAL	143,275	-	42,797	-	186,072
										OPE	74,421	-	22,230	-	96,651
3094000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3270000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	186,020	-	55,564	-	241,584
										OPE	86,854	-	25,944	-	112,798
3391000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	8	9143	SAL	168,963	-	50,469	-	219,432
										OPE	81,893	-	24,462	-	106,355
3440000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	7827	SAL	144,643	-	43,205	-	187,848
										OPE	74,818	-	22,348	-	97,166
3461000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	5	8585	SAL	158,651	-	47,389	-	206,040
										OPE	78,893	-	23,566	-	102,459
3462000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3474000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	9	10316	SAL	190,640	-	56,944	-	247,584
										OPE	88,199	-	26,345	-	114,544
3500000	MMS X7884 IP	INFORMATION TECHNOLOGY MANAGEF	33X	PF	1	1.00	24	10	14065	SAL	259,921	-	77,639	-	337,560
										OPE	108,335	-	32,360	-	140,695
3538000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	7070	SAL	130,654	-	39,026	-	169,680
										OPE	70,750	-	21,133	-	91,883
3539000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	6	8116	SAL	149,984	-	44,800	-	194,784
										OPE	76,372	-	22,813	-	99,185
3579000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
										OPE	90,801	-	27,123	-	117,924
3657000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
3690000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	7070	SAL	130,654	-	39,026	-	169,680
										OPE	70,750	-	21,133	-	91,883
3730000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
3731000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	7070	SAL	130,654	-	39,026	-	169,680
										OPE	70,750	-	21,133	-	91,883
3732000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	4	7402	SAL	136,789	-	40,859	-	177,648
										OPE	72,534	-	21,666	-	94,200
3734000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	186,020	-	55,564	-	241,584
										OPE	86,854	-	25,944	-	112,798
3735000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	186,020	-	55,564	-	241,584
										OPE	86,854	-	25,944	-	112,798
3762000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	7070	SAL	130,654	-	39,026	-	169,680
										OPE	70,750	-	21,133	-	91,883
3764000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	7206	SAL	133,167	-	39,777	-	172,944
										OPE	71,480	-	21,351	-	92,831
3765000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	7827	SAL	144,643	-	43,205	-	187,848
										OPE	74,818	-	22,348	-	97,166
3777000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	0.88	21	3	7070	SAL	121,152	-	27,318	-	148,470
										OPE	65,604	-	14,793	-	80,397
4174000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	7070	SAL	130,654	-	39,026	-	169,680
										OPE	70,750	-	21,133	-	91,883
4185000	MMS X7884 IP	INFORMATION TECHNOLOGY MANAGEF	33X	PF	1	1.00	24	8	12769	SAL	235,971	-	70,485	-	306,456
										OPE	101,386	-	30,284	-	131,670
4232000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
5398000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	186,020	-	55,564	-	241,584
										OPE	86,854	-	25,944	-	112,798

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
5419000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	9765	SAL	180,457	-	53,903	-	234,360
										OPE	85,237	-	25,460	-	110,697
5668000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	186,020	-	55,564	-	241,584
										OPE	86,854	-	25,944	-	112,798
6406000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	161,016	-	48,096	-	209,112
										OPE	79,581	-	23,771	-	103,352
6418000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	8	9143	SAL	168,963	-	50,469	-	219,432
										OPE	81,893	-	24,462	-	106,355
6528000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	10800	SAL	199,584	-	59,616	-	259,200
										OPE	90,801	-	27,123	-	117,924
6578000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	7206	SAL	133,167	-	39,777	-	172,944
										OPE	71,480	-	21,351	-	92,831
8056000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	34	PF	1	1.00	24	10	12336	SAL	227,969	-	68,095	-	296,064
										OPE	99,058	-	29,589	-	128,647
8057000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	34	PF	1	1.00	24	10	12336	SAL	227,969	-	68,095	-	296,064
										OPE	99,058	-	29,589	-	128,647
8060000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	186,020	-	55,564	-	241,584
										OPE	86,854	-	25,944	-	112,798
8065000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	6	8116	SAL	149,984	-	44,800	-	194,784
										OPE	76,372	-	22,813	-	99,185
Total Salary											7,135,813	-	2,122,601	-	9,258,414
Total OPE											3,415,823	-	1,015,516	-	4,431,339
Total Personal Services					**41**	**40.88**					**10,551,636**	**-**	**3,138,117**	**-**	**13,689,753**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
3622000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
3624000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	4	4118	SAL	-	-	98,832	-	98,832
										OPE	-	-	71,272	-	71,272
3626000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	9542	SAL	-	-	229,008	-	229,008
										OPE	-	-	109,140	-	109,140
3627000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3952	SAL	-	-	94,848	-	94,848
										OPE	-	-	70,113	-	70,113
3628000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	5169	SAL	-	-	124,056	-	124,056
										OPE	-	-	78,609	-	78,609
5691000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5695	SAL	-	-	136,680	-	136,680
										OPE	-	-	82,282	-	82,282
5692000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	6549	SAL	-	-	157,176	-	157,176
										OPE	-	-	88,245	-	88,245
6593000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	9	8314	SAL	-	-	199,536	-	199,536
										OPE	-	-	100,567	-	100,567
6594000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	10066	SAL	-	-	241,584	-	241,584
										OPE	-	-	112,798	-	112,798
6595000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
Total Salary											-	-	1,561,656	-	1,561,656
Total OPE											-	-	879,504	-	879,504
Total Personal Services					**10**	**10.00**					**-**	**-**	**2,441,160**	**-**	**2,441,160**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
0004344	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	SF	1	0.17	4	5	4300	SAL	-	-	17,200	-	17,200
										OPE	-	-	12,091	-	12,091
0004346	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	SF	1	0.17	4	5	4300	SAL	-	-	17,200	-	17,200
										OPE	-	-	12,091	-	12,091
4013000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
4088000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	8713	SAL	-	-	209,112	-	209,112
										OPE	-	-	103,352	-	103,352
4115000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	0.75	18	3	8658	SAL	-	-	155,844	-	155,844
										OPE	-	-	77,226	-	77,226
4182000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
4192000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
4210000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	0	0.25	6	10	10066	SAL	-	-	60,396	-	60,396
										OPE	-	-	28,199	-	28,199
4228000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5419	SAL	-	-	130,056	-	130,056
										OPE	-	-	80,355	-	80,355
4343000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	6245	SAL	-	-	149,880	-	149,880
										OPE	-	-	86,123	-	86,123
Total Salary											-	-	1,149,680	-	1,149,680
Total OPE											-	-	646,270	-	646,270
Total Personal Services					**9**	**7.34**					**-**	**-**	**1,795,950**	**-**	**1,795,950**